

**Township of Penn Forest
Carbon County, Pennsylvania**

Ordinance No. 1 of 2020

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF PENN
FOREST TOWNSHIP, CARBON COUNTY, PENNSYLVANIA,
ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM;
ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF
VOLUNTEER FIRE COMPANIES AND NONPROFIT EMERGENCY
MEDICAL SERVICE AGENCIES; AND ESTABLISHING
ADMINISTRATIVE PROCEDURES AND APPEALS

SECTION 1. DEFINITIONS.

The following words and phrases when used in this ordinance shall have the meanings given to them in this section unless the context clearly indicates otherwise.

"Active Volunteer." A volunteer for a volunteer fire company or nonprofit emergency medical service agency listed under Section 2(C) who has complied with, and is certified under, the Volunteer Service Credit Program.

"Earned Income Tax." A tax on earned income and net profits levied under Chapter 3 of the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act.

"Eligibility Period." The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.

"Emergency Responder." A volunteer who responds to an emergency call with one of the entities listed under Section 2(C).

"Emergency Response Call." Any emergency call to which a volunteer responds, including travel directly from and to a volunteer's home, place of business or other place where he/she shall have been when the call was received.

"Qualified Real Property." A residential real property owned and occupied as the domicile of an active volunteer.

"Volunteer." A member of a volunteer fire company or a nonprofit emergency medical service agency who receives no compensation for his volunteer services. For the purpose of this definition, "compensation" does not include training provided to the member related to the performance of the member's duties; equipment and supplies provided to the member related to the member's duties; and, reimbursement of out-of-pocket expenses made by the member in accordance with the bylaws or other governing documents of the volunteer fire company or the nonprofit emergency medical service agency; and benefits, credits or other perquisites by resolution adopted by the Board (by way of example, this may include such things as discounting or waiving the fee for the Volunteer's garbage permit).

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

- A) **Establishment.** Penn Forest Township hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community's volunteer fire companies and nonprofit emergency medical service agencies.
- B) **Program Criteria.** The Board shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following:
- (1) The number of emergency response calls to which a volunteer responds.
 - (2) The level of training and participation in formal training and drills for a volunteer.
 - (3) The total amount of time expended by a volunteer on administrative and other support services, including but not limited to, fundraising, facility or equipment maintenance, and financial bookkeeping.
 - (4) The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company or a nonprofit emergency medical service agency.
 - (5) The total number of years the volunteer has served.
- C) **Eligible Entities.** The Volunteer Service Credit Program is available to residents of the township who are volunteers of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to Penn Forest Township:
- (1) Penn Forest Volunteer Fire Company No. 1
 - (2) Penn Forest Volunteer Fire Company No. 2
 - (3) Lehighon Ambulance
 - (4) Any other volunteer fire companies and nonprofit emergency medical service agencies which the Board may designate by resolution.
- D) **Eligibility Period.** A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period to qualify for the tax credits established under Section 3.
- (1) For 2020, the eligibility period under the Volunteer Service Credit Program shall run from the effective date of this Ordinance until October 31, 2020.

(2) For 2021, and each subsequent year thereafter, the eligibility period shall run from November 1 of the preceding year until October 31st of the then current year.

- E) **Recordkeeping.** The chief of each volunteer fire company or the supervisor or chief of the nonprofit emergency medical service agency listed under Section 2(C) shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. Service logs shall be subject to review by the Board of Supervisors, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, shall annually transmit to the Township a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Township no later than November 30th of each year. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.
- F) **Application.** Volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for credit to their chief or supervisor. The chief or supervisor shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program, and forward it to the Township Secretary. Applications shall not be accepted by the Township after March 1st of each year.
- G) **Municipal Review.** The Township Secretary shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Board of Supervisors shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Supervisors shall be issued a tax credit certificate by the Township Secretary.
- H) **Official Tax Credit Register.** The Township shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Township Secretary shall issue updates, as needed, of the official Tax Credit Register to the following:
 - (1) Board of Supervisors;
 - (2) Chief of the volunteer fire company(ies);
 - (3) Supervisor or chief of the nonprofit emergency medical services agency(ies);
 - (4) Tax officer for Township Tax Collection District

D) **Injured Volunteers.**

(1) An emergency responder that is injured during an emergency response call may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call with one of the entities listed under Section 2(C).

(2) An injured emergency responder shall provide the documentation from a licensed physician with the application required under Section 2 stating that their injury prevents them from performing duties to qualify as an active volunteer. In such a case, the injured emergency responder shall be deemed an active volunteer for that tax year.

(3) An injured emergency responder shall annually submit the application required under Section 2, along with updated documentation from a licensed physician stating that the injury still exists and prevents them from performing duties to qualify as an active volunteer. The injured emergency responder shall again be deemed an active volunteer for that tax year. An injured emergency responder shall only be deemed an active volunteer for a maximum of five tax years succeeding the date of the injury.

SECTION 3. EARNED INCOME TAX CREDIT.

A) **Tax Credit.** Each active volunteer who has been certified under the Penn Forest Township Volunteer Service Credit Program shall be eligible to receive a tax credit up to two hundred (\$200.00) dollars of the Earned Income Tax levied by the Township. When an active volunteer's earned income tax liability is less than the amount of the tax credit, the tax credit shall equal the individual's tax liability. The Board may change the amount of the tax credit by resolution.

B) **Claim.** An active volunteer with a tax credit certificate may file a claim for the tax credit on their Township earned income tax liability when filing a final return for the preceding calendar year with the tax officer for the Penn Forest Tax Collection District.

C) **Rejection of Tax Credit Claim.**

(1) The tax officer shall reject a claim for a tax credit if the taxpayer's name is not on the official Tax Credit Register issued by the Township Secretary

(2) If the tax officer rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to Section 5.

(3) Taxpayers shall have 30 days to appeal the decision of the tax officer.

SECTION 4. REAL PROPERTY TAX CREDIT

A) **Tax Credit.** Each active volunteer who has been certified under the Penn Forest Township Volunteer Service Credit Program shall be eligible to receive a real property tax credit up to the maximum percentage (currently 20%) permitted by Act No. 172 of 2016, 35 Pa.C.S.A. § 79A01 et seq., as the same may be amended from time to time, of the Township tax liability on qualified real property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability. The Board may change the maximum percentage of the tax credit by resolution.

B) Claim.

- (1) An active volunteer with a tax credit certificate may file a claim for the tax credit on their qualified real property tax liability for the township's real estate tax levy. The tax credit shall be administered as a refund by the township treasurer. An active volunteer shall file the following with the township secretary:
 - (i) A true and correct receipt from the township real estate tax collector of the paid township real property taxes for the tax year which the claim is being filed.
 - (ii) The tax credit certificate.
 - (iii) Photo identification.
 - (iv) Documentation that the tax paid was for qualified real property as defined in this ordinance.
- (2) If the active volunteer provides all documents required under this subsection, the township treasurer shall issue the tax refund to the active volunteer.

C) Rejection of the Tax Credit Claim.

- (1) The township secretary shall reject the claim for a township real property tax credit if the taxpayer fails to provide the documents required under subsection (B)(1).
- (2) If the township secretary rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to Section 5.
- (3) Taxpayers shall have 30 days to appeal the decision of the township secretary.

SECTION 5. APPEALS.

A) Earned Income Tax Credit Appeals.

- (1) Any taxpayer aggrieved by a decision under Section 3 shall have a right to appeal said decision.
- (2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.
- (3) All appeals of decisions under Section 3 shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

B) Real Property Tax Credit Appeals.

- (1) Any taxpayer aggrieved by a decision under Section 4 shall have a right to appeal said decision.
- (2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.
- (3) All appeals under Section 4 shall follow the provisions of 2 Pa. C.S. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa. C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law."

SECTION 6. SEVERABILITY.

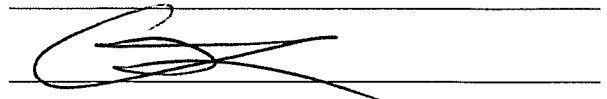
In the event that any provision, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Ordinance, it being the intent of the Board of Supervisors that such remainder shall be and shall remain in full force and effect and for this purpose the provisions of this Ordinance are hereby declared to be severable.

SECTION 7. EFFECTIVE DATE.

This ordinance shall be effective five (5) days after enactment.

ORDAINED AND ENACTED this 7th day of July, 2020.

BOARD OF SUPERVISORS
TOWNSHIP OF PENN FOREST



ATTEST:

Diana Vitale

Secretary

Roger J. Merlino

Scott Kuyper

I hereby certify and attest that the foregoing is a true and correct copy of an ordinance enacted by the Board of Supervisors of Penn Forest Township on July 7, 2020.

Dated: July 7, 2020

Dana Vitale
DANA VITALE,
Secretary