

**TOWNSHIP OF O'HARA
ALLEGHENY COUNTY, PENNSYLVANIA**

AN ORDINANCE OF THE TOWNSHIP OF O'HARA, ALLEGHENY COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; AUTHORIZING LOCAL TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES/DEPARTMENTS AND NONPROFIT EMERGENCY MEDICAL SERVICES AGENCIES; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS

WHEREAS, on November 21, 2016, Governor Tom Wolf signed into law HB1683 (Act 172 of 2016), which authorizes municipal governments to grant local tax credits to volunteers at a volunteer fire company/department and an emergency medical service agency (EMS); and

WHEREAS, Act 172 of 2016 became effective on January 20, 2017; and

WHEREAS, the Council of the Township of O'Hara acknowledges the value of volunteer fire protection and nonprofit emergency medical services provided by volunteers in the Township; and

WHEREAS, the Council of the Township of O'Hara desires to encourage residents to volunteer in a fire company/department and/or Nonprofit Emergency Medical Services Agency; and

WHEREAS, the Council of the Township of O'Hara desires to establish a tax credit program that allows active volunteers at volunteer fire companies/departments or Nonprofit Emergency Medical Services Agencies to receive local tax credits authorized by Act 172 of 2016.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Council of the Township of O'Hara, and it is hereby ordained and enacted by the authority of the aforesaid as follows:

SECTION 1. RECITALS. The above recitals are incorporated herein by reference.

SECTION 2. AMENDMENT. Chapter Three of the Codified Ordinances for the Township of O'Hara is hereby amended to include this ordinance as Chapter/Section 340.

SECTION 3. 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.” An individual who volunteers at a Volunteer Fire Company/Department or Nonprofit Emergency Medical Services Agency and has satisfied the following conditions:

1. Completes the activities of the Volunteer Service Credit Program set forth in Section 4,
2. Receives certification as an Active Volunteer by the Chief or designee of a Volunteer Fire Company/Department or the Supervisor, Chief or designee of a nonprofit emergency medical services agency, and
3. Receives approval as an Active Volunteer by the Council of the Township of O'Hara.

“Application.” A form provided by the Township of O'Hara to a volunteer applying for certification under the Volunteer Service Credit Program.

“Authorized Earned Income Tax Collector.” Keystone Collections Group or the current regional earned income tax collector.

“Commissioner.” The State Fire Commissioner of the Commonwealth.

“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 the volunteer fire company/department/emergency medical services listed under Section 4.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.

“Volunteer.” A member of a volunteer fire company/department or a Nonprofit Emergency Medical Service Agency.

SECTION 4. VOLUNTEER SERVICE CREDIT PROGRAM.

A) Establishment. The Township of O'Hara 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/departments and nonprofit emergency medical services agencies.

B) Program Criteria. The Council shall establish, by resolution, the criteria that must be met during the eligibility period 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:

- (i) fundraising
- (ii) providing facility or equipment maintenance
- (iii) 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/department 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 municipality who are volunteers of the following volunteer fire companies/departments and nonprofit emergency medical service agencies:

- (1) Parkview Volunteer Fire Department/Emergency Medical Services
- (2) Pleasant Valley Volunteer Fire Company

D) Eligibility Period. A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period set forth in this section to qualify for the tax credits authorized under Section 5.

- (1) For Tax Year 2017, the eligibility period under the Volunteer Service Credit Program shall run from January 20, 2017 until October 31, 2017.
- (2) For Tax Year 2018, and each tax year thereafter, the eligibility period shall run from the prior November 1st until October 31st of the year for which the tax credit will apply.

E) Recordkeeping. The Chief of each volunteer fire company/department or the Supervisor of the nonprofit emergency medical service agency listed under Section 4.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 audit/review by:

- a. The Township Manager or the Manager’s designee,
- b. The State Fire Commissioner, and
- c. The State Auditor General.

F) Volunteer Application. On or before the first (1st) Monday in November of each year, volunteers who have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification provided by the Township of O’Hara 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 during the eligibility period, and shall forward said application to the Township Manager of the Township of

O'Hara together with the notarized list required by Section 4.G. within the timeframe specified herein.

G) Notarized List. On or before November 15th of each year, the Chief, or Supervisor, shall mail or hand deliver to the Township Manager of the Township of O'Hara a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program and applied for certification pursuant to Section 4.F. The Chief or Supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

H) Municipal Review. The Township Manager of the Township of O'Hara shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. At the first regular meeting in December of each year, the Council of the Township of O'Hara shall approve or disapprove the volunteers that appear on the notarized list submitted by the Chief or Supervisor pursuant to Section 4.F. All applicants approved by the Township Council shall be issued a tax credit certificate by the Township Manager of the Township of O'Hara by no later than December 15th of each year.

I) Appeal of Denial of Certification. A volunteer who is denied certification as an active volunteer shall have the right to request a hearing before Council within 30 days of the denial pursuant to 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."

J) Official Tax Credit Register. The Township of O'Hara shall keep an official Tax Credit Register of all Active Volunteers that were issued tax credit certificates. No later than December 31st of each year, the Township Manager of the Township of O'Hara shall issue updates, as needed, of the official Tax Credit Register to the following:

- (1) The Council of the Township of O'Hara;
- (2) Chief of the volunteer fire company/department;
- (3) Authorized Earned Income Tax Collector,
- (4) Chief or Supervisor of the nonprofit emergency medical services agency(ies)

K) 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 4.C.
- (2) An injured emergency responder shall provide documentation from a licensed physician with the application required under Section 4.F 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 4.F, along with updated documentation from a licensed physician stating that

the injury still exists and prevents them from qualifying 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 consecutive tax years.

SECTION 5. EARNED INCOME TAX CREDIT.

- A) **Tax Credit.** Each active volunteer who has been certified under the Township of O’Hara Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$300.00 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 earned income tax liability.

- B) **Claim.** An active volunteer with a tax credit certificate may claim a tax credit on his (or her) Township of O’Hara Earned Income Tax liability when filing a final return for the preceding calendar year with the Authorized Earned Income Tax Collector.

- C) **Rejection of Tax Credit Claim.**
 - (1) The tax officer shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the Township Manager of the Township of O’Hara.

 - (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 6.

 - (3) Taxpayers shall have thirty (30) days to appeal the decision of the tax officer pursuant to Section 6.

SECTION 6. APPEALS.

A) Earned Income Tax Credit Appeals.

- (1) Any taxpayer aggrieved by a decision under Section 5 shall have a right to appeal said decision.

- (2) A taxpayer shall have thirty (30) days to appeal a decision or rejection of claim.

- (3) All appeals of decisions under Section 5 shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

SECTION 7. PENALTIES FOR FALSE REPORTING.

- A) Any individual who knowingly makes or conspires to make a false report in an application for certification under this Ordinance commits a misdemeanor of the first degree punishable by a fine of \$2,500.

B) Any individual who knowingly provides or conspires to provide false information that is used to compile a service log under this Ordinance commits a misdemeanor of the first degree punishable by a fine of \$2,500.

SECTION 8. REPEALER. All ordinances or parts of ordinances in conflict with the terms of this Ordinance are repealed and rescinded to the extent of such conflict.

SECTION 9. 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 Council that such remainder shall remain in full force and effect and for this purpose the provisions of this Ordinance are hereby declared to be severable.

SECTION 10. EFFECTIVE DATE. This Ordinance shall be effective _____.

SECTION 11. RETROACTIVE EFFECT. Once effective, this Ordinance shall apply retroactively to January 20, 2017.

ORDAINED AND ENACTED into law this _____ day of _____, 2017 by Council vote of _____ to _____.

ATTEST:

TOWNSHIP OF O'HARA

Julie A. Jakubec, CPA, CGMA
Township Manager

Robert John Smith
President of Council

First Reading:	<u>Denny, Jr. - Vogel</u>	<u>6 - 0</u>	<u>09/12/2017</u>
Second Reading & Adoption:	_____	_____	_____
Advertised:	_____	Codified	_____