

ORDINANCE 2021-01

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF GREENFIELD TOWNSHIP, BLAIR COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS

WHEREAS, Pennsylvania Act 172 OF 2016, as amended by Act 91 of 2020, 35 Pa. C.S. Chapter 79A, permits municipalities to issue certain tax credits to qualifying members of volunteer fire companies; and

WHEREAS, the Board of Supervisors of Greenfield Township, Blair County, has determined that a tax credit pursuant to Act 172 is desirable and would be beneficial to the Township, its fire companies, and in turn its residents;

NOW THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Supervisors of Greenfield Township and it is hereby enacted and ordained by virtue authority of same as follows:

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 identified in Section 2(D) 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 identified in Section 2(D).

“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.

“Township.” The Township of Greenfield, Blair County.

“Volunteer.” A member of a volunteer fire company or a nonprofit emergency medical service agency.

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

A. Establishment. The Greenfield Township Supervisors hereby establish 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. Establishment of Criteria. The Greenfield Township Supervisors hereby establishes, and may from time to time establish by resolution, the annual criteria that must be met to qualify for credits under the Volunteer Service Credit Program. Unless or until changed by Resolution, the criteria will remain unchanged from year to year.

C. Initial Criteria. In order to qualify for credits under the Volunteer Service Credit Program, an individual must have been a member of his or her respective organization for one full year as of the date of the application, and the individual must meet all of the following criteria in each Eligibility Period:

1. Answers at least 30% of the potential Emergency Response Calls
2. Completes at least 30% of certified training opportunities provided by the Company in which the Volunteer is a member
3. Participates in at least 30% of fundraising activities conducted by the Company in which the Volunteer is a member

D. 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 within the Township:

1. Claysburg Volunteer Fire Company
2. Blue Knob Volunteer Fire Company

E. Eligibility Period. In order to qualify for credits under the Volunteer Service Credit Program, a volunteer must meet the minimum criteria, established above or by resolution from time to time, during the eligibility period running from January 1, until December 31, of each year.

F. Recordkeeping. The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section 2(D) 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 of the Township, the State Fire Commissioner, and the State Auditor General. The chief, or supervisor, annually shall 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 January 31, of each year, showing the names of those members who met the eligibility criteria during the preceding Eligibility Period. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

G. Injured Volunteers.

1. An emergency responder who is injured during an emergency response call may be eligible for future tax credits and may appear on the eligibility list provided by the chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section 2(D). 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(D).

2. If an individual's name appears on an eligibility list, the eligibility list shall indicate explicitly that the individual's eligibility is as an injured volunteer and shall be accompanied by satisfactory documentation from a licensed physician stating that the individual's injury prevents him or her 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 Eligibility Period.

3. An injured emergency responder shall annually submit updated documentation from a licensed physician stating that the injury still exists and prevents the individual from qualifying as an active volunteer and upon submitting such documentation again shall be deemed an active volunteer for that Eligibility Period. An injured emergency responder shall only be deemed an active volunteer for a maximum of five consecutive Eligibility Periods.

SECTION 3. TAX CREDIT.

A. Tax Credit. Each active volunteer whose name appears on the eligibility list and who complies with the requirements of this Township Volunteer Service Credit Program shall be eligible to receive a tax credit, in an amount described herein, to be received as a refund on the taxpayer's Earned Income Tax levied by the Township and/or the tax levied by the Township on Qualified Real Property.

B. Amount and Limit. The credit provided by this Ordinance shall be in an amount equal to 100 percent (100%) of the active volunteer's earned income tax liability and the active volunteer's base tax year tax liability with respect to Qualified Real Property when not accounting for any additional amount paid as a penalty.

SECTION 4. PROCEDURES.

A. **Application.** A volunteer who has met the minimum criteria of the Volunteer Service Credit Program may apply for the credit provided herein by submitting to the Township Secretary a completed application for the Volunteer Service Credit Program, using a form provided by the Township. Applications must be submitted by April 1, of each year, and applications shall not be accepted by the Township after such date. Along with the completed application, an active volunteer shall file the following with the Township Secretary:

1. If the active volunteer is seeking any credit against the real property tax on Qualified Real Property, a true and correct receipt from the Township real estate tax collector showing the paid Township real property taxes for the tax year in which the claim is being filed.
2. If the active volunteer is seeking any credit against the earned income tax, a true and correct copy of a W-2 showing the earned income tax has been withheld and paid, specifically showing that the earned income tax was withheld for the benefit of the Township's earned income tax levy.
3. Photo identification.
4. Documentation that the tax paid was for Qualified Real Property as defined in this Ordinance.
5. If deemed acceptable in the discretion of the Township Secretary, any other documentation that in lieu of the above items may reasonably confirm the active volunteer's eligibility for the credit.

B. **Application Review.** The Township Secretary shall review the completed applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. If an applicant appears on the eligibility list and provides all documents required under this Section, the Township Secretary shall place that applicant's name on the Official Tax Credit Register described herein. The Official Tax Credit Register shall be compiled and presented by the Township Secretary to the Township Board of Supervisors no later than April 30, of each year.

C. **Rejection of Application.** The Township Secretary shall reject an application for a tax credit if the taxpayer is not on the official eligibility list or does not provide the documents required by this Section. If the Township Secretary rejects the application, 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. Taxpayers shall have 30 days to appeal the decision of the Township Secretary.

D. **Official Tax Credit Register.** The Township Board of Supervisors shall approve the official Tax Credit Register to identify all active volunteers who are eligible to receive the credit hereunder. The Township Secretary shall issue updates of the official Tax Credit Register, as needed, to the following:

1. Board of Supervisors;
2. Chief of the volunteer fire company(ies);

3. Chief or supervisor of the nonprofit emergency medical services agency(ies);

E. **Payment of Credit.** Once the Township Board of Supervisors approves the annual Tax Credit Register, the Township Secretary shall issue the tax refund to the active volunteer, no later than June 1.

SECTION 5. APPEALS.

A. **Appeal Rights Generally.** Any taxpayer aggrieved by a decision under Section 3 shall have a right to appeal said decision, by filing an appeal within thirty (30) days of the rejection of a claim.

B. **Method of Appeal.** All appeals of decisions based on earned income tax shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights. All appeals relating to real property tax 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 Township 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 upon adoption for Eligibility Periods starting January 1, 2022, for tax years starting January 1, 2022.

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ENACTED AND ORDAINED as an Ordinance of the Board of Supervisors of Greenfield Township, Blair County, Pennsylvania, at a meeting of said Board of Supervisors held on the 6th day of July, 2021.

IN WITNESS WHEREOF, we hereunto set our hands and corporate seal this 6th day of July, 2021.

GREENFIELD TOWNSHIP



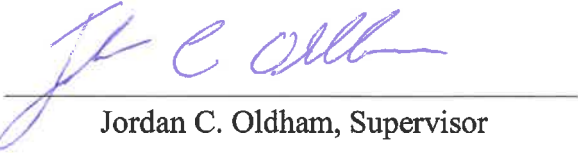
Arlene Kuntz, Township Secretary

By: 

Matthew A. Treon, Chairman



Joseph D. Claar, Vice-Chairman



Jordan C. Oldham, Supervisor