

**Township of Jefferson
Lackawanna County, Pennsylvania**

Ordinance No. 1 of 2021

**AN ORDINANCE OF THE BOARD OF SUPERVISORS OF JEFFERSON TOWNSHIP,
LACKAWANNA 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.**

WHEREAS, volunteers are prevalent providers of fire protection and emergency medical services throughout the Commonwealth of Pennsylvania; and,

WHEREAS, the responsibilities of emergency service volunteers have expanded over the years, the need for additional training has also increased for these volunteers; and,

WHEREAS, due to increased training obligations and other factors, the number of emergency service volunteers in Pennsylvania has dramatically decreased in recent years; and,

WHEREAS, Act 172 of 2016 allows municipalities to adopt a tax credit for the volunteer firefighters who serve our community; and,

WHEREAS, by supporting volunteers who help provide fire and emergency medical services to their local community, municipalities can help sustain and strengthen volunteer fire departments and nonprofit emergency medical service agencies throughout the Commonwealth, at a great savings to all taxpayers.

NOW, THEREFORE, IT IS HEREBY ORDAINED AND ENACTED THAT:

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 - 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 primary residence of an active volunteer.

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

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM

A) Establishment

Jefferson 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 company and nonprofit emergency medical service agency.

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:
 - (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 or a nonprofit emergency medical service agency.

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 Jefferson Township:

(1) Jefferson Township Volunteer Fire Company

(2) Jefferson Township Volunteer Ambulance Association

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. The eligibility period shall run from January 1st until December 31st of each calendar year.

E) Recordkeeping

The chief of each volunteer fire company or the supervisor 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 (for the prior calendar year) shall be transmitted to the Township no later than January 15th 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 certification 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 prior calendar year), and forward it to the township secretary. Applications shall not be accepted by the township after April 1st.

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 Jefferson Township Volunteer Fire Company;
- (3) Captain or Supervisor of the Jefferson Township Volunteer Ambulance Association;
- (4) Tax officer for the township Tax Collection District - Lackawanna Tax Collection Committee.

I) 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 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 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 3. EARNED INCOME TAX CREDIT

A) Tax Credit

Each active volunteer who has been certified under the Jefferson Township Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$500.00 (five hundred) dollars of the Earned Income Tax levied by the township (beginning with the 2022 tax year). The credit shall be applied to that portion of the earned income tax that is payable to Jefferson Township. When the 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. By resolution, the Board of Supervisors may adjust the amount of the earned income tax credit at any time, in its sole discretion.

The Township Secretary shall issue an Exemption Certificate to each certified volunteer, which shall be in a form acceptable to the individual/entity appointed by the Lackawanna

County Tax Collection Committee to collect the earned income tax.

B) Claim

An active volunteer with a valid 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 tax year with the tax officer for the Lackawanna County Tax Collection Committee.

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 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 Jefferson Township Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 20% (twenty percent) 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.

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, including all special tax fund levies. 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 in 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.
- (4) The appeal petition shall be filed with the Lackawanna County Tax Collection Committee, on the form prescribed by the appointed Tax Collector (currently Berkheimer, or other current successor), which is available upon request from the Jefferson Township Secretary. The complete Local Taxpayers Bill of Rights, which details the appeal process that must be followed, is also available from the Township Secretary.

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 of Jefferson

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 become effective immediately upon enactment. (Tax credits will commence for 2022 tax liabilities, based on volunteer service completed in 2021.)

ENACTED AND ORDAINED by the Supervisors of the Township of Jefferson, Lackawanna County, Pennsylvania on this ____ day of _____, 2021.

FOR JEFFERSON TOWNSHIP

ATTEST:

Coleen Watt, Secretary

Matthew D. Pendrak, Chairman

Jason B. Hollister, Vice-Chairman

John L. Peters, Sr.