

**FELTON BOROUGH
YORK COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2019-02

**AN ORDINANCE ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM;
ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE
COMPANIES; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND
APPEALS**

WHEREAS, the Pennsylvania General Assembly enacted ACT 172 of 2016 (“ACT”) on November 21, 2016; and

WHEREAS, the purpose of the ACT is to provide municipalities with the options to recruit and retain active volunteer members of fire companies;

WHEREAS, the ACT provides for real estate and/or earned income tax credits for active volunteers; and

WHEREAS, Felton Borough Council recognizes the importance of fire and emergency services provided to the Borough by volunteer fire companies; and

WHEREAS, it is the desire of the Borough Council to acknowledge the volunteers by implementing an earned income tax credit program, to be known as the “Volunteer Service Credit Program.”

THEREFORE, BE IT ENACTED AND ORDAINED, and it is hereby enacted by Felton Borough Council, York County, Pennsylvania, 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.

- A. “Active Volunteer.” A volunteer for a volunteer fire company listed under Section 2(c) who has complied with, and is certified under, the Volunteer Service Credit Program.
- B. “Borough.” Felton Borough, York County, Pennsylvania.
- C. “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.

- D. "Eligibility Period." The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.
- E. "Emergency Responder." A volunteer who responds to an emergency call with one of the entities listed under Section 2(c).
- F. "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.
- G. "Qualified Real Property." A residential real property owned and occupied as the domicile of an active volunteer."
- H. "Volunteer." A non-paid member of a volunteer fire company or a nonprofit emergency medical service agency.

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

- A. **Establishment.** FeltonBorough hereby establishes a Volunteer Service Credit Program (the "Program"). The goal of the Program is to encourage membership and service in the community's volunteer fire companies.
- B. **Program Criteria.** Borough Council shall adopt, by Resolution, the criteria that must be met to qualify for credits under the Program including, but not limited to the following:
 - 1. The number of Emergency Response Calls to which a Volunteer responds.
 - 2. The level of training and participation informal 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:
 - a. fundraising
 - b. facility or equipment maintenance
 - c. financial bookkeeping
 - d. safety education
 - 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.
6. The Criteria, and the Resolution, may be amended or updated from time to time.

C. **Eligible Entities.** The Program is available to residents of the Borough who are Volunteers of the following volunteer fire company that provides service to FeltonBorough:

1. Felton-Union Fire Company

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.A.

1. For 2019, the eligibility period under the Program shall run from January 1, 2019 until December 31, 2019.
2. For 2019, and each subsequent year thereafter, the eligibility period shall run from January 1st until December 31st.

E. **Recordkeeping.** The chief of each volunteer fire company listed under Section 2(C) shall keep specific records of each Volunteer's activities in a service log to establish credits under the Program. Service logs shall be subject to review by Council members, the State Fire Commissioner and the State Auditor General. The chief, shall annually transmit to the Borough a notarized eligibility list of all Volunteers that have met the minimum criteria for the Program. The notarized eligibility list shall be transmitted to the Borough no later than January 15th of each year. The chief 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 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 Program and forward it to the Borough Secretary. Applications shall not be accepted by the Borough after April 1st of each year, for the preceding year.

G. **Municipal Review.** The Borough Secretary shall review the applications for credit under the Program and shall cross reference them with the notarized eligibility list. Borough Council shall approve all applicants that are on the notarized eligibility list. All applicants approved by Borough Council shall be issued a tax credit certificate by the Borough

Secretary.

H. **Official Tax Credit Register.** The Borough shall keep an official Tax Credit Register of all Active Volunteers that were issued tax credit certificates. The Borough Secretary shall issue updates, as needed, of the official Tax Credit Register to the following:

1. Borough Council;
2. Chief of the volunteer fire company;
3. York Adams Tax Bureau for the Borough Tax Collection District.

I. **Injured Volunteers.**

1. A Volunteer that is injured while performing an action stated in the resolution establishing program criteria for the Program may be eligible for future tax credits if the injury occurred while responding to, or returning from an Emergency Response Call, or participating in an activity with one of the entities listed under Section 2(C).
2. An injured Volunteer shall provide documentation from a licensed provider 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 Volunteer shall be deemed an Active Volunteer for that tax year.
3. An injured Volunteer shall annually submit the application required under Section 2, along with updated documentation from a licensed provider stating that the injury still exists and prevents them from qualifying as an Active Volunteer. The injured Volunteer shall again be deemed an Active Volunteer for that tax year. An injured Volunteer shall only be deemed an Active Volunteer for a maximum of three consecutive tax years.

J. **Maximum Credit.** Each Active Volunteer may apply for and receive either an Earned Income Tax Credit or a Real Property Tax Credit. The maximum credit amount for the Earned Income Tax is listed in Section 3 and for the Real Property Tax in Section 4.

SECTION 3. EARNED INCOME TAX CREDIT.

A. **Tax Credit.** Each Active Volunteer who has been certified under the Program shall be eligible to receive a tax credit of up to \$500.00 of the Earned Income Tax levied by the Borough. 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.

B. Claim. An Active Volunteer with a tax credit certificate may file a claim for the tax credit on their Borough earned income tax liability. When filing a final return for the preceding calendar year with the tax officer for the Felton Tax Collection District.

C. Rejection of Tax Credit Claim.

1. The York Adams Tax Bureau shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the Borough Secretary.
2. If the York Adams Tax Bureau 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. An aggrieved taxpayer shall the right to appeal the decision of the York Adams Tax Bureau in accordance with the applicable law.

SECTION 4. REAL PROPERTY TAX CREDIT.

A. Tax Credit. Each Active Volunteer who has been certified under the Program shall be eligible to receive a real property tax credit of 20% of the Borough 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 Borough's real estate tax levy. The tax credit shall be administered as a refund by the Borough Treasurer. An Active Volunteer shall file the following with the Borough Secretary

(i) A true and correct receipt from the Borough Real Estate Tax Collector of the paid Borough Real Property Taxes for the tax year which the claim is being filed.

If two (2) or more Volunteers own the same Qualified Real Property, then all of them may attempt to utilize their Real Estate Tax Credit, provided however, that the cumulative credit recognized shall not exceed the Real Estate Taxes received by the Borough in any given year.

(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 Borough Treasurer shall issue the tax refund to the Active Volunteer.

C. Rejection of the Tax Credit Claim.

1. The Borough Secretary shall reject the claim for a Borough Real Property Tax credit if the taxpayer fails to provide the documents required under subsection (B)(1).
2. If the Borough 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 Borough 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.

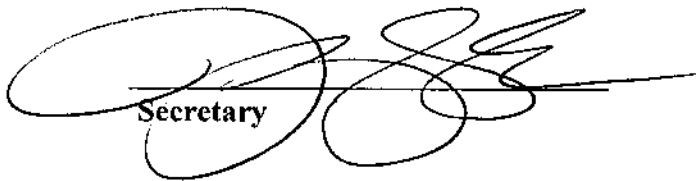
In the event that any provision, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Ordinance, it being the intent of the Felton Borough Council that such remainder shall 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 immediately.

ENACTED AND ORDAINED the 4th day of November 2019.

ATTEST:

FELTON BOROUGH COUNCIL


Secretary

By:


President

Approved this 4th day of November, 2019.


Mayor