

**FAWN GROVE BOROUGH
YORK COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2018-02

**AN ORDINANCE ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM;
ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE
COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICE AGENCY; 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 and nonprofit emergency medical service agencies; and

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

WHEREAS, Fawn Grove Borough Council recognizes the importance of fire and emergency services provided to the Borough by volunteer fire companies and nonprofit emergency medical service agencies; and,

WHEREAS, it is the desire of 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 the Fawn Grove 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 or nonprofit emergency medical service agency listed under Section 2(c) who has complied with, and is certified under, the Volunteer Service Credit Program.
- B. "Borough." Fawn Grove 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. "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. Fawn Grove Borough 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. Borough Council shall adopt, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following criteria:
 - 1. The number of Emergency Response Calls to which a Volunteer responds.
 - 2. Participation in informal training sessions and drills for a Volunteer.
 - 3. Attendance at meetings.
 - 4. The total amount of time expended by a Volunteer on administrative and other support services, including but not limited to:
 - a. fundraising;
 - b. providing facility or equipment maintenance; and
 - c. financial bookkeeping.
 - 5. 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.

6. Service as an elected or appointed officer or official.

C. Eligible Entities. The Volunteer Service Credit Program is available to residents of the Borough who are Volunteers of the following volunteer fire companies and emergency medical service agencies that provide service to Fawn Grove Borough:

1. Citizens Volunteer Fire Company; and
2. Southern York County EMS.

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 2018, the eligibility period under the Volunteer Service Credit Program shall run from January 1, 2018 until December 31, 2018.
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 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 Borough Council, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, shall annually transmit to the Borough 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 Borough 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 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 Volunteer Service Credit 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 companies;
3. Chief or supervisor of the nonprofit emergency medical services agencies;
4. 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 Volunteer Service Credit Program may be eligible for future tax credits if the injury must have 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. Provided it is verified that the injury still exists, 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.

SECTION 3. EARNED INCOME TAX CREDIT.

A. Tax Credit. Each Active Volunteer who has been certified under the Fawn Grove Borough Volunteer Service Credit 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.

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 4.

SECTION 4. 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.

SECTION 5. 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 Fawn Grove Borough 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 6. EFFECTIVE DATE.

This Ordinance shall be effective immediately.

ENACTED AND ORDAINED the 4th day of December 2018.

ATTEST:

FAWN GROVE BOROUGH COUNCIL

 Cathy E. Kirkwood
Secretary

By: [Signature]
President

Approved this 4th day of December 2018.

By: Catherine A. Testerman
Mayor