

ORDINANCE NO: 423

## HARMONY BOROUGH

BUTLER COUNTY, PENNSYLVANIA

### AN ORDINANCE OF THE BOROUGH COUNCIL FOR THE BOROUGH OF HARMONY, BUTLER COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF THE HARMONY FIRE DISTRICT; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS

WHEREAS, Harmony Borough deems it in the best interests of its residents to invest in the growth and development of its volunteer fire service; and

WHEREAS, it is the desire of the Borough Council for Harmony Borough to authorize a volunteer service credit against earned income tax liability in accordance with the Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Medical Services Agencies, 35 Pa. C.S.A. §79A01 et seq.

WHEREAS, the Harmony Fire District is comprised of 4 municipalities (Harmony Borough, Harmony Borough, Jackson Township and Lancaster Township) and the joining of 2 previous fire departments (Harmony Fire Department and Harmony Fire Company).

NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE COUNCIL OF THE BOROUGH OF HARMONY, BUTLER COUNTY, PENNSYLVANIA, AND IT IS HEREBY ORDAINED AND ENACTED BY AND WITH THE AUTHORITY OF THE SAME THAT:

#### SECTION 1:

The above stated summary and whereas clauses are hereby incorporated by reference as if herein stated at length.

#### SECTION 2: DEFINITIONS

ACTIVE VOLUNTEER - A volunteer for the Harmony Fire District 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 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.

TAX OFFICER - The person or entity appointed pursuant to the Local Tax Enabling Act by the Borough to Collect the Earned Income Tax.

VOLUNTEER - A member of the Harmony Fire District.

### SECTION 3: PROGRAM CRITERIA

The Borough Council shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following:

- a. The number of emergency response calls to which a volunteer responds.
- b. The level of training and participation informal training and drills for a volunteer.
- c. The total amount of time expended by a volunteer on administrative and other support services, including fundraising and facility or equipment maintenance.
- d. The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company.

### SECTION 4: CREDIT/CLAIM

The total amount of the tax credit against earned income tax shall be TWO HUNDRED AND FIFTY DOLLARS AND NO CENTS (\$250.00). If an individual's earned income tax liability is less than \$250.00 the individual's tax credit must equal the individual's exact earned income tax liability. An Active Volunteer with and EIT tax credit certificate may file a claim for a tax credit against Earned Income Tax liability on his/her individual or joint tax return.

### SECTION 5: APPLICATION

Volunteers that have met the Program Criteria of the Volunteer Service Credit Program shall sign and submit an application, created and approved by the Borough, for certification to the Chief of the Harmony Fire District.

- a. Fire Company Review and Approval - The Chief of the Harmony Fire District shall sign the application, attesting that the volunteer has met the Program Criteria of the Volunteer

Service Credit Program, or that the volunteer is injured and eligible for the Credit, and forward the application to the Secretary of Harmony Borough.

- b. Borough Review and Approval - Harmony Borough Secretary shall cross reference the Eligibility List with the Applications and submit a list of volunteers eligible for the Credit to the Borough Council Finance Committee Chairman for issuance of tax credit certificates.
- c. Submission Deadline - Applications shall be accepted no later than October 31.

#### **SECTION 6: ELIGIBILITY**

The Volunteer Service Credit Program is available to residents of the Borough who successfully are or become volunteers of the Harmony Fire District and meet the program criteria.

- a. Eligibility List - A notarized list of eligible active volunteers shall be submitted by the Chief of the Harmony Fire District to the Harmony Borough Secretary no later than 45 days before tax notices are to be distributed. The notarized eligibility list shall be posted in an accessible area of the Harmony Fire District's facilities.
- b. Injured Volunteers - An active volunteer that is (1) injured during a response to an emergency; and (2) can no longer serve as an active volunteer because of the injury; and (3) would be eligible at the time of the injury for the Credit under the Volunteer Service Credit Program, will be eligible for a Credit for a maximum of five (5) tax years from the date of injury, provided:
  - i. The injury occurred while responding to, participating in, or returning from an emergency response call; and
  - ii. The injured volunteer provides documentation from a licensed physician with the application for Credit, stating that their injury prevents the volunteer from performing the duties of an active volunteer; and
  - iii. The injured volunteer annually applies along with updated documentation from a licensed physician stating that their injury still exists and prevents him or her from qualifying as an active volunteer for that tax year up to a maximum of five consecutive tax years.

#### **SECTION 7: ELIGIBILITY PERIOD**

A volunteer must meet the minimum criteria, set by resolution under this section during the eligibility period to qualify for the Credit.

For 2018, and each subsequent year thereafter, the eligibility period shall run from January 1<sup>st</sup> until December 31<sup>st</sup>.

## **SECTION 8: RECORDKEEPING**

The Chief of the Harmony Fire District, or his designee, shall keep a service log to document the activities of each volunteer that qualifies for credit towards the Program Criteria for the Volunteer Service Tax Credit Program.

Service logs shall be subject to review by Harmony Borough, the State Fire Commissioner and the State Auditor General.

## **SECTION 9: OFFICIAL TAX CREDIT REGISTER**

The Borough Finance Committee Chairman, or their designee shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates which shall be available to Borough Council, Harmony Borough, and the Borough Tax Collector, as requested.

## **SECTION 10: REJECTION OF TAX CREDIT CLAIM**

- a. The tax officer shall reject a claim for a tax credit if the tax payer is not on the official Tax Credit Register issued by the Borough Manager.
- b. 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 11.
- c. Taxpayers shall have 30 days to appeal the decision of the Tax Officer.

## **SECTION 11: APPEALS**

- a. Any taxpayer aggrieved because a credit was denied shall have a right to appeal said decision. A taxpayer shall have 30 days to appeal in writing, a decision or rejection of a claim for credit. All appeals of decisions under Sections 4 and 10 shall follow the provision of the Act of May 5, 1998, P.L. 301, No. 50, known as the Local Tax Payers Bill of Rights.
- b. Any taxpayer denied a credit because they were determined to be ineligible because they (1) are not an active volunteer; or (2) did not complete the Program Criteria, may appeal to the Borough Council. The appeal shall be in writing submitted to the Director of Fire Services no more than 10 days following notice of the determination of ineligibility, or by no later than November 15. The decision of the Borough Council is final.

## **SECTION 12: SEVERABILITY**

In the event that any position, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provisions, section, sentence, clause or part

of the Ordinance, it being the intent of Harmony 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 13: EFFECTIVE DATE**

Ordained and enacted this 6<sup>TH</sup> day of FEBRUARY, 2018, by the Borough Council of Harmony Borough to be effective as of FEBRUARY 6, 2018.

**ATTEST:**

**HARMONY BOROUGH**

Amy Brown  
Amy Brown, Secretary

By: Gregory Such  
Gregory Such, President  
Borough Council

**EXAMINED AND APPROVED** by me this 6<sup>th</sup> day of February, 2018.

Catherine Rape  
Catherine Rape, Mayor  
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