

**CONNELLSVILLE TOWNSHIP
FAYETTE COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2018-4

AN ORDINANCE OF THE TOWNSHIP OF CONNELLSVILLE, FAYETTE COUNTY, PENNSYLVANIA, IMPLEMENTING A VOLUNTEER SERVICE CREDIT PROGRAM, AND ESTABLISHING CREDITS FOR TOWNSHIP EARNED INCOME TAX OR TOWNSHIP REAL ESTATE TAXES FOR ACTIVE VOLUNTEER FIRST RESPONDERS AND ESTABLISHING RULES AND PROCEDURES TO CLAIM SUCH CREDIT.

Whereas, the Commonwealth of Pennsylvania has adopted Act 172 of 2016 allowing tax credits for Volunteer First responders, and

Whereas, the Township of Connellsville recognizes the value to the community provided by all Volunteer First Responders, particularly the volunteer efforts of our Volunteer Fire Departments, and

Whereas, the Board of Supervisors of the Township of Connellsville wish to implement to provisions of Act 172 to reward current volunteers and encourage more residents to join volunteer fire and rescue organizations.

Now Therefore, be it Ordained and Enacted, this 9th day of August, 2018, that the provisions of Act 172 of 2016 are hereby adopted to provide tax credits to Volunteer First Responders, to the full extent authorized by said Act.

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" – An individual who volunteers at a Volunteer Fire Company/Department and has satisfied the following conditions:

1. Complete the activities of Volunteer Service Credit Program set forth in Section 3 of this Ordinance; and
2. Receives certification as an Active Volunteer by the Chief of the Volunteer Fire Company/Department; and
3. Receives approval as an Active Volunteer by the Board of Supervisors of the Township of Connellsville.

"Application" – A form provided by the Township of Connellsville to volunteer(s) applying for certification 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 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 the Volunteer Fire Company/Department listed under section 2.

"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 (s)he shall have been when the call was received.

"Fire Company Log" – A record of activity for the interested Volunteers recording total events and a detailed activity of the interested Volunteer.

"Township of Connellsville Real Estate Property Tax" – Residential real property located within the geographical boundaries of the Township of Connellsville owned AND occupied as a domicile of an active volunteer.

"Volunteer" – A member of a Volunteer Fire Company/Department.

The use of the word "he" in this Ordinance shall be interpreted to include the term "she." It is intended that the benefits of the Ordinance should apply to any volunteers residing in the Township irrespective of gender.

Section 2. Qualified Participants

Volunteer First Responders eligible for the tax credits provided by this Ordinance shall be limited to only those members who have met the criteria as determined from time to time by the Board of Supervisors of the Township of Connellsville.

The tax credits provided by Act 172 and this Ordinance are for residents of the Township of Connellsville engaged in volunteer work with the Volunteer Fire Departments in the area, as a credit against Township of Connellsville levied real property taxes OR earned income taxes levied by the Township of Connellsville. The credits do not apply to any other taxes or taxes assessed by other municipalities.

Members of a Volunteer Fire Department are only eligible to count time which is not reimbursed or paid. Reimbursement of expenses shall not disqualify an otherwise qualified Volunteer First Responder.

Section 3. Required Level of Activity and Certification

A Qualified Volunteer First Responder shall provide certification as specified in Act 172 showing participation at the level as shall be required by the Township:

1. Level 1 Qualified Volunteer First Responder shall have responded to at least 50% of the calls in their serving department OR attended at least 50% of the fundraising activities.
2. Level 2 Qualified First Responder must meet the above criteria AND completed one of the following: 4th Module of Essentials, a minimum of 64 hours of State Certified Training in addition to Essentials, complete Firefighter I training or complete Firefighter II training.

A Volunteer First Responder who has previously qualified for tax credit but who has since become injured to the extent (s)he is unable to continue to participate in any Fire Company Activities shall remain eligible for tax credits for a period of five (5) years from the date (s)he is first injured.

The Chief of the Volunteer Fire Department/Company shall be responsible for maintaining a log specifying the attendance of the Volunteer First Responders to the fire calls and a log for fundraiser activity.

Certification shall be due by the end of December of each year and shall be submitted on a form provided by the Township of Connellsville. The list of eligible active volunteers shall be notarized and certified by the Chief of the Volunteer Fire Department/Company under penalty of the law for false statements to the governmental authorities and shall include a copy of the service Fire Company Log. Individual Volunteer First Responders seeking the tax credit shall submit an application stating under penalty of law for false statements, that (s)he has performed the hours of service recorded in the Fire Company Log during the preceding year. Board of Supervisors shall vote to accept or reject the applicants named on the list at their next meeting following receipt of said list.

Section 4. Amount of Tax Credit

1. Earned Income Tax Credit: The Qualified Volunteer First Responder who has made application AND provided proper documentation/certification on or before the end of the first week of January of each year shall receive a credit against earned income tax due to the Township:

a. Level I, in the amount of \$200. If an individual's tax due is less than \$200, then the credit shall be equal to the amount due.

b. Level II, in the amount of \$400. If an individual's tax due is less \$00, then the credit shall be equal to the amount due.

2. Real Estate Tax Credit: The Qualified Volunteer First Responder who has made application and has provided proper documentation/certification on or before the end of the second week of January shall receive a credit relative to the Township of Connellsville Real Estate Tax assessed against property located in the geographical boundary of the Township in which the qualified Volunteer First Responder owns AND resides in. The amount of the credit is 20% of the Township of Connellsville Real Estate Taxes assessed for the qualifying year.

Section 5. Rules and Forms

The Board of Supervisors of Connellsville is hereby authorized, by resolution at a public meeting, to adopt such rules and regulations and prescribe such forms for the implantation of this ordinance as the Board Members shall find to be helpful and convenient in effectuating the purpose of this Ordinance and Act 172 of 2016.

Section 5. Severability

If any part of this Ordinance is found to be invalid by a court of competent jurisdiction is the intention of the governing body that the remainder of this Ordinance be construed in such a manner to give full effect to the remaining provisions.

Section 7. Penalty of False Statement

1. Any individual who knowingly makes or conspires to make a false report in an application for certification under this Ordinance commits a misdemeanor of the first degree punishable by a fine of \$2,500.

2. Any individual who knowingly provides or conspires to provide false information that is used compile a false service log under this Ordinance commits a misdemeanor of the first degree punishable by a fine of \$2,500.

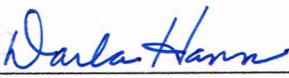
Section 8. Appeal of Adverse Decision

Any person aggrieved by a denial of either an Earned income tax credit OR Real Estate Tax credit provided for in this Ordinance may request a hearing pursuant to the Local Public Agency Law. 2 Pa.C.S.A. § 551 et seq. The hearing may be held by Board of Supervisors or any person designated by the Board to act as hearing officer. A request for such a hearing shall be made no later than 30 days following the designation of persons entitled to tax credits by the Township of Connellsville at a public meeting.

Section 9. Effective Date

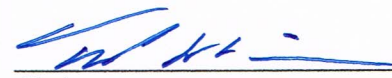
This Ordinance shall take effect on January 1, 2018 and apply to Earned Income Taxes incurred in 2018 and each year thereafter at the discretion of the Township of Connellsville and apply to real estate taxes assessed and due in 2019 of each year thereafter at the discretion of the Board of Supervisors.

ATTEST:



Secretary

BOARD OF SUPERVISORS OF
CONNELLSVILLE TOWNSHIP,
FAYETTE COUNTY, PENNSYLVANIA



Chairman