

WESTFALL TOWNSHIP, PIKE COUNTY, PA
ORDINANCE NO. 169

AN ORDINANCE FOR ESTABLISHING A TAX CREDIT & ADDITIONAL BENEFIT FOR
THE VOLUNTEERS OF THE FIRE DEPARTMENT AND EMERGENCY MEDICAL
SERVICES OPERATING IN AND SERVING WESTFALL TOWNSHIP

Article 1. Short title

This Ordinance may be cited as the *Volunteer and EMS Tax Credit Ordinance of Westfall Township*

Section 2. Authority and Purpose

1. This Ordinance is authorized by 35 Pa.C.S §79A13 which provides that the governing body of a municipality may provide, by ordinance, for a tax credit against an individuals Earned Income Tax liability and against real property owned and occupied by an active volunteer who is certified.
2. This Ordinance is authorized by 53 P.S. §66803, Section 1803 of the Second Class Township Code which provides that the Board of Supervisors may appropriate moneys to fire companies located in the township for the operation of fire companies and the training of fire company personnel in order to secure fire protection for the inhabitants of Westfall Township.
3. This Ordinance is authorized by 53 P.S. § 66553, Section 1553 of the Second Class Township Code which provides that the Township shall be responsible for ensuring that fire and emergency medical services are provided within the Township, including the appropriate and financial assistance for these services.
4. The purpose of this Ordinance is to create an incentive for current fire and EMS volunteers to remain active as well as increase recruitment of new volunteers.

Section 3. Definitions

The following words and phrases, when used in this Ordinance, shall have the meaning 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 services agency who has complied with the requirements of the volunteer service credit program and who is certified under this Ordinance.

"Additional Benefit". Monies paid to an active volunteer by the Township which equal the amount of Two Hundred Fifty (\$250.00) Dollars less the tax credit as described in Section 4.C., *infra*.

"Commissioner." The State Fire Commissioner of the Commonwealth.

"Earned Income Tax." A tax on earned income and net profits levied under the Local Tax Enabling Act.

"Emergency medical services agency." An entity that is chartered as a nonprofit corporation, and engages in the business or service of providing emergency medical services to patients within this Commonwealth by operating any of the following:

- (1) An ambulance.

- (2) An advanced life support squad vehicle.
- (3) A basic life support squad vehicle.
- (4) A quick response service.
- (5) A special operations EMS service. This paragraph includes, but is not limited to:
 - (i) a tactical EMS service;
 - (ii) a wilderness EMS service;
 - (iii) a mass-gathering EMS service; and
 - (iv) an urban search and rescue EMS service.

(6) A vehicle or service which provides emergency medical services outside of a health care facility, as prescribed by the Department of Health by regulation.

"Township." Westfall Township, Pike County, Pennsylvania.

"Volunteer." A member of a volunteer fire company or a nonprofit emergency medical services agency.

"Volunteer fire company." A nonprofit chartered corporation, association or organization located in this Commonwealth that provides fire protection services and may offer other voluntary emergency services within this Commonwealth.

Section 4. Authorization of Tax Credit

- A. There is hereby authorized a tax credit against real property tax to be granted to an active volunteer.
- B. Said tax credit shall apply to tax levied on residential real property located in Westfall Township which is owned and occupied by an active volunteer who is certified.
- C. The amount of the tax credit authorized shall be twenty (20%) per cent of the tax liability of the active volunteer.
- D. If the amount of the tax credit applied to the tax levied on residential real property located in Westfall Township which is owned and occupied by an active volunteer who is certified is less than Two Hundred Fifty (\$250.00) Dollars, said volunteer shall receive a tax credit comprised of the tax credit applied to the real property as described above plus an additional benefit provided by the Township in an amount sufficient so that said volunteer shall receive a total of Two Hundred Fifty (\$250.00) Dollars, which is comprised of the tax credit as described in Section 4 C, and monies provided by the Township. 4
- E. There is hereby authorized a tax credit against an active volunteers Earned Income Tax Liability.
- F. The amount of tax credit against and active volunteers Earned Income Tax Liability is 100%.

Section 5. Eligibility

- A. An active volunteer who satisfies all of the following criteria may claim a tax credit:
 - a. The volunteer is subject to a tax of Westfall Township; and
 - b. The volunteer is certified as defined in this Ordinance.

Section 6. Return

- A. An active volunteer may claim a tax credit provided for under this Ordinance when filing a joint return.
- B. The return form shall provide a mechanism for separating the liability of an individual for any earned income tax imposed by the school district of residence from the liability of an individual for any earned income tax imposed by Westfall Township.

Section 7. Limitations

- A. The tax credit established may be used against the active volunteer's tax liability for the current taxable year and every year thereafter.

Section 8. Volunteer Service Program

- A. A volunteer service program shall be implemented to establish the annual requirements for the certification of a volunteer in active service at a volunteer fire company or nonprofit emergency medical services agency.
- B. Active volunteers shall be determined based on the volunteer's participation in at least thirty (30%) percent of the volunteer fire company's activities, which said activities shall be defined below:
 - a. An activity in which a person must participate in thirty (30%) percent of the emergency calls which the active volunteer responds or an active volunteer must attend at least thirty (30%) percent of the non-emergency activities attended, including, but not limited to participation in formal training and drills;
 - b. A volunteer may participate in a total of thirty (30%) percent of activities;
 - c. A volunteer expends a total of thirty (30%) percent of time expended on administrative and other support services, including, fundraising, providing facility or equipment maintenance, financial bookkeeping, or involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company or a non-profit emergency medical service agency.
- C. The company or agency's secretary or his designee shall maintain an activity log of all the company or agency events, and the volunteers who attend each event, by month.
 - a. Said log shall also contain the calculation of the total credits earned for each volunteer in the fire company or EMS agency.
 - b. The fire chief and/or supervisor of the EMS agency shall review and certify the log each month.
 - c. Said log shall be subject to periodic review by the commissioner, the Auditor General, Westfall Township, and the governing body where the volunteer fire company or EMS agency provides services.
- D. In addition, an active volunteer may serve accumulatively a total of thirty (30%) percent of the above three (3) activities in each year to qualify for this tax credit.
- E. The company or agency secretary designee shall maintain an activity log of all the company or agency's events and the volunteers who attend each event by month. Said log shall also contain the calculated total credits.
- F. The fire company and/or emergency service agency agrees to use the national incident emergency reporting system to calculate the percentage for each volunteer and the activities outlined above have been attended by at least thirty (30%) percent of that individual volunteer.
- G. A notarized list of eligible active volunteers shall be submitted to the Township Supervisors, no later than forty-five (45) days before tax notices are to be distributed, by the following:
 - a. The chief of the volunteer fire company;
 - b. The supervisor or chief of the non-profit emergency medical services agency.

- H. Self-Certification
 - a. The active volunteer shall sign and submit an application for certification to the chief of the volunteer fire company or the supervisor or chief of the nonprofit emergency medical services agency where the volunteer serves.
- I. Injury
 - a. An active volunteer who was injured during a response to an emergency call and can no longer serve as an active volunteer because of the injury and who would otherwise be eligible for a tax credit shall be eligible for the tax credit for the succeeding five (5) years.
 - b. The chief and another officer of the volunteer fire company and the supervisor or chief and another officer of the nonprofit emergency medical services shall sign the application attesting to the volunteer's status as an active volunteer or that the volunteer can no longer serve as an active volunteer due to injury. The application shall then be forwarded to the Township for final review and processing.

Section 9. Rejection and Appeal

- A. A claim by an active volunteer who does not satisfy all the criteria established under this chapter shall be reviewed by the Township Supervisors.
 - a. Said claim shall be in writing and submitted to the Township Offices within ten (10) days of being notified that the volunteer does not meet the criteria.
- B. A rejected claim may be appealed to the Fire Commissioner in accordance with any applicable rules governing the Fire Commission.

Section 10. Penalties

- A. Any person who knowingly makes or conspires to make a false service record report under this chapter commits a misdemeanor of the first degree punishable by a fine of \$2,500.
- B. Any person who knowingly makes or conspires to provide false information that is used to compile a service record report under this chapter commits a misdemeanor of the first degree punishable by a fine of \$2,500.

Section 11. Fair Labor Standards Act

Nothing in this Ordinance shall be construed as compensation in violation of the Fair Standards and Labor Act so as to disqualify a volunteer of their status as a volunteer.

Section 12. Severability

Each section and subsection of this Ordinance shall be deemed to be severable and not affected by any determination that any other provision of this Ordinance is enforceable.

If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Section 13. Repealer

All Ordinances or parts of Ordinances which are inconsistent herewith are hereby repealed.

Section 14. Effective Date

This Ordinance shall take effect on Nov 13, 2017.

DULY ENACTED AND ORDAINED at a public meeting of the Board of Township Supervisors, Pennsylvania, held on the 6th day of November, 2017.

WESTFALL TOWNSHIP SUPERVISORS

Attest:

Jodi Gluse

Larry Stey

Sister Buciora

At G. A.