

**BOROUGH OF SOUTHMONT
CAMBRIA COUNTY, PENNSLVANIA**

ORDINANCE NO. 525

AN ORDINANCE OF THE BOROUGH OF SOUTHMONT, CAMBRIA COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES AND NON-PROFIT EMERGENCY MEDICAL SERVICE AGENCY; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS

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. 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.

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 Responder. A volunteer who responds to an emergency call with one of the entities listed under Section 2(c).

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.

Borough. The Borough of Southmont, Cambria County, Pennsylvania.

Qualified Real Property. A residential real property owned and occupied as the primary domicile of an active volunteer.

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

SECTION 2. PURPOSE

A) **Purpose.** 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.

SECTION 3. VOLUNTEER SERVICE CREDIT PROGRAM.

A) **Program Criteria.** The Borough shall establish, by Resolution, the annual criteria that must be met to qualify for credits under the program based on the following:

- (1) The number of emergency response calls to which a volunteer responds.
- (2) The level of training and participation in formal 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:
 - (i) fundraising
 - (ii) providing facility or equipment maintenance
 - (iii) financial bookkeeping
- (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.

B) **Eligible Entities.** The Volunteer Service Credit Program is available to residents of the Borough who are volunteers of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to the Borough:

- (1) Southmont Volunteer Fire Company, a volunteer fire company;

C) **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 4.

- (1) For 2020, and each subsequent year thereafter, the eligibility period shall run from November 1st of the preceding year until October 30th of the current tax year.

D) **Recordkeeping.** The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section 3(B) shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. The log shall reflect the criteria set forth in the Resolution established by Section 3(A). Service logs shall be subject to review by the Borough, 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.

E) **Application.** Volunteers that have met the minimum criteria set forth in the Resolution 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 submit same to the Borough Secretary. When submitting the application to Borough, the application shall have attached the following:

(1) A true and correct receipt from the Borough real estate tax collector showing that the volunteer paid the Borough real property taxes for the tax year which the claim is being filed; and

(2) A copy of the volunteer's photo identification.

Applications shall be provided to the Borough prior to April 1st of each year. Applications shall not be accepted by the Borough after the April 1st deadline. Submission, approval and delivery of the Application prior to the April 1st deadline are a prerequisite to receiving the tax credit under this Ordinance.

F) **Municipal Review.** The Borough shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Borough shall approve, by formal action, all applicants that are on the notarized eligibility list.

G) **Official Tax Credit Register.** The Borough shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates in a given year. The Borough shall issue updates, as needed, of the official Tax Credit Register to the following:

(1) Borough Council;

(2) Chief of the volunteer fire company; and

(3) Tax Collector and/or officer for the Borough;

H) **Injured Volunteers.**

- (1) An emergency responder that is injured during an emergency response call may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call with one of the entities listed under Section 3(B).
- (2) An injured emergency responder shall provide documentation from a licensed physician with the application required under Section 3 stating that their injury prevents them from performing duties to qualify as an active volunteer. In such a case, the injured emergency responder shall be deemed an active volunteer for that tax year.
- (3) An injured emergency responder shall annually submit the application required under Section 3, along with updated documentation from a licensed physician stating that the injury still exists and prevents them from qualifying as an active volunteer. The injured emergency responder shall again be deemed an active volunteer for that tax year. An injured emergency responder shall only be deemed an active volunteer for a maximum of five consecutive tax years.

SECTION 4. REAL PROPERTY TAX CREDIT.

- A) **Tax Credit.** Each active volunteer who has been certified under the Southmont Volunteer Service Credit Program shall be eligible to receive a real property tax credit of twenty percent (20%) of the municipal 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.** An active volunteer provides who has met the following qualifiers shall receive a tax certificate from the Borough along with the Borough issuing a tax refund to the active volunteer:
- (1) timely submitted a properly filled out application for certification, attaching the required documentation/information to the application, to the fire chief or supervisor; and
 - (2) the application for certification was approved by the fire chief and/or supervisor that the volunteer meets the eligibility criteria; and
 - (3) the chief and/or supervisor approved application for certification has been timely submitted to the Borough along with the other required documentation/information attached to said application.

C) Rejection of the Tax Credit Claim.

- (1) The Borough shall reject the claim for a municipal real property tax credit if the taxpayer fails to meet any of the qualifiers set forth in this Ordinance, including but not limited to: (1) not meeting eligibility requirements; (2) failing to provide the information/documents required by this Ordinance; (3) failing to meet deadlines of the fire company and/or the deadlines of this Ordinance; or (4) failing to properly fill-out the application for certification.
- (2) If the Borough rejects the claim, the taxpayer shall be notified in writing by way of Certified Mail 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 from the receipt of the notice to appeal the decision of the Borough.

SECTION 5. APPEALS.

A) 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 from the receipt of the notice to appeal a decision or rejection of claim. The appeal shall be in writing and must be delivered to the Borough Secretary
- (3) All appeals under Section 5 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 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 7. EFFECTIVE DATE.

This ordinance shall be effective immediately upon its passing and approval.

Attest:

SOUTHMONT BOROUGH


Secretary


Council President

Approved this 17th day of February, 2020.


Mayor