

BOROUGH OF SEVEN FIELDS

Ordinance No. 95

AN ORDINANCE OF THE BOROUGH OF SEVEN FIELDS, BUTLER COUNTY, PENNSYLVANIA, 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.

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.

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

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

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

A) **Establishment.** Seven Fields 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.** The Council 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.

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

- (1) Adams Area Fire District, 645 Route 228, Mars, PA 16046

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.

- (1) For 2019 and each subsequent year thereafter, the eligibility period under the Volunteer Service Credit Program shall run from January 1st until December 30th of the preceding calendar year.

E) **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 2(c).

(2) An injured emergency responder shall provide documentation from a licensed physician 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 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 2, 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 3. EARNED INCOME TAX CREDIT.

A) Tax Credit.

Each active volunteer who has been certified under the Borough of Seven Fields Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$250.00 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.

(1) An active volunteer with a tax credit certificate may file a claim for the tax credit on their borough earned income tax liability. When filing a final return for the preceding calendar year with the tax officer for the Borough of Seven Fields Tax Collection District.

B) Rejection of Tax Credit Claim.

(1) The tax officer shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the borough manager.

(2) 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 4.

(3) Taxpayers shall have 30 days to appeal the decision of the tax officer.

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. All appeals must be in writing, subject to a Local Agency Hearing before Council or a duly appointed hearing officer.

(3) A taxpayer is responsible for all reasonable Borough costs associated with the appeal under this Section. These amounts may be estimated by the borough manager and escrowed with the Borough as a condition for the appeal to proceed to a hearing.

(4) 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 the Borough Council 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 January 1, 2019.

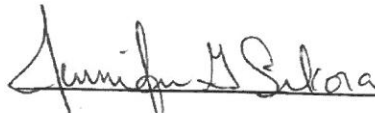
ORDAINED AND ENACTED INTO LAW by the Borough of Seven Fields Council at a
duly assembled public meeting this 9th day of July, 2018.

ATTEST:

BOROUGH OF SEVEN FIELDS



Borough Manager



President, Borough Council

REVIEWED AND APPROVED BY ME, this 9th day of July



Mayor