

**Borough of Freeport
Armstrong County, Pennsylvania**

Ordinance No. 385 of 2018

AN ORDINANCE OF THE COUNCIL OF FREEPORT BOROUGH, ARMSTRONG 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 I. 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 II(C) who has complied with, and is certified under, the Volunteer Service Credit Program.

“Earned Income Tax.” A local 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 II(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.

“Point System Document.” A list of criteria, approved and issued by the Freeport Borough Council, that establishes the activities and accumulated points that expressly determine eligibility for the Volunteer Service Credit.

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

“Real Property Tax.” A local tax on 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. Other than through this ordinance, a volunteer shall receive no monetary or in-kind remuneration from the organization for which they volunteer.

SECTION II. VOLUNTEER SERVICE CREDIT PROGRAM.

- A) **Establishment.** Freeport 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 Freeport Borough Council shall establish, by resolution, the Point System Document- the annual criteria that must be met to qualify for credits under the program. The Point System Document shall be issued no later than December 1 for the following eligibility year. The criteria shall be based on the following:
- (1) The number of emergency response calls to which a volunteer responds.
 - (2) The 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 Freeport Borough who are volunteers, as defined in Section I, of the following emergency service agencies that provide service to Freeport Borough:
- (1) Freeport Volunteer Fireman’s Association.
 - (2) Freeport Emergency Medical Service (Freeport EMS).

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 Sections III and IV.

(1) For 2018, the eligibility period under the Volunteer Service Credit Program shall run from January 1, 2018 through December 31, 2018.

(2) For 2018, and each subsequent year thereafter, the eligibility period shall run from January 1 through December 31.

E) **Recordkeeping.** The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section II (C) shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. Service logs shall be subject to review by the Borough Council, 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 15 of each eligibility year. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

F) **Application.** Each year, volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification to their chief or supervisor. The application shall include the volunteer's selection of either the Earned Income Tax Credit (Section III) or the Real Property Tax Credit (Section IV) for the year. The chief or supervisor shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program, and forward it to the borough secretary. Applications shall not be accepted by the borough after April 1 of each year.

G) **Municipal Review.** The Borough Secretary shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Borough Council shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Borough Council shall be issued tax credit certification by the Borough Secretary.

H) **Official Tax Credit Register.** The Borough shall keep an official Tax Credit Register of all active volunteers that were certified for tax credit. The borough secretary shall issue updates, as needed, of the official Tax Credit Register to the following:

(1) Borough Council;

(2) Chief of the Freeport Volunteer Fire Department;

(3) Chief or supervisor of the Freeport Emergency Medical Service.

I) Injured Volunteers.

(1) An emergency responder that is injured during an emergency response call, as designated in Section II (B) (1), may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call, as designated in Section II (B) (1), with one of the entities listed under Section II (C).

(2) An injured emergency responder shall provide documentation from a licensed physician with the application required under Section II (F) 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 II (F), 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 (5) consecutive tax years.

SECTION III. EARNED INCOME TAX CREDIT.

A) **Tax Credit.** Each active volunteer who has been certified under the Freeport Borough Volunteer Service Credit Program shall be eligible to receive a tax credit of up to Three Hundred Dollars (\$300.00) 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. Upon selection of the Earned Income Tax Credit, the volunteer shall be ineligible to receive the Real Property Tax Credit for that year.

B) Claim.

(1) An active volunteer with a tax credit certification may file a claim for the tax credit on their qualified earned income tax liability for the borough's earned income tax levy. The tax credit shall be administered as a refund by the borough treasurer. An active volunteer shall file the following with the borough secretary.

(i) A true and correct receipt from the borough income tax collector of the paid borough earned income taxes for the tax year which the claim is being filed.

(ii) Photo identification.

(2) If the active volunteer provides all documents required under this subsection, the borough treasurer shall issue the tax refund to the active volunteer.

C) Rejection of Tax Credit Claim.

(1) The borough secretary shall reject the claim for a borough earned income tax credit if the taxpayer fails to provide the documents required under subsection III(B).

(2) If the borough secretary 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 V.

(3) Taxpayers shall have 30 days to appeal the decision of the borough secretary.

D) Responsibility. Each volunteer who participates in the Volunteer Service Tax Credit Program is ultimately responsible for the proper filing of the volunteer tax credit documentation with the earned income tax collector.

SECTION IV. REAL PROPERTY TAX CREDIT.

A) Tax Credit. Each active volunteer who has been certified under the Freeport Borough Volunteer Service Credit Program shall be eligible to receive a real property tax credit of twenty percent (20%) of the borough 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. Upon selection of the Real Property Tax Credit, the volunteer shall be ineligible to receive the Earned Income Tax Credit for that year.

C) Claim.

(1) An active volunteer with a tax credit certificate may file a claim for the tax credit on their qualified real property tax liability for the borough's real estate tax levy. The tax credit shall be administered as a refund by the borough treasurer. An active volunteer shall file the following with the borough secretary.

(i) A true and correct receipt from the borough real estate tax collector of the paid borough real property taxes for the tax year which the claim is being filed.

(ii) Photo identification.

(2) If the active volunteer provides all documents required under this subsection, the borough treasurer shall issue the tax refund to the active volunteer.

C) Rejection of the Tax Credit Claim.

(1) The borough secretary shall reject the claim for a borough real property tax credit if the taxpayer fails to provide the documents required under subsection IV(B).

(2) If the borough secretary 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 V.

(3) Taxpayers shall have 30 days to appeal the decision of the borough secretary.

D) Responsibility. Each volunteer who participates in the Volunteer Service Tax Credit Program is ultimately responsible for the proper filing of the volunteer tax credit documentation with the earned income tax collector.

SECTION V. APPEALS.

A) Earned Income Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section III shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals of decisions under Section III shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

(4) [**Note:** Reference the procedure identified by the borough's Local Taxpayer Bill of Rights ordinance.]

B) Real Property Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section IV shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals under Section IV 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 VI. 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 VII. EFFECTIVE DATE.

ORDAINED and ENACTED this day of 2018:

John Mazurowski
JOHN MAZUROWSKI, President of Freeport Borough Council

ATTEST:

Carol Crytzer

CAROL CRYTZER, Freeport Borough Secretary

Approved as to form and substance:

James Swartz

JAMES SWARTZ, Mayor of Freeport Borough

**Borough of Freeport
Armstrong County, Pennsylvania**

POINT SYSTEM DOCUMENT

**SUPPLEMENT TO ORDINANCE NUMBER 385
VOLUNTEER SERVICE CREDIT PROGRAM**

This **Point System Document** is the list of criteria, approved and issued by the Freeport Borough Council, that establishes the activities and accumulated points that partially determine eligibility for the Volunteer Service Credit under Freeport Borough Ordinance Number 385.

Program Criteria. Satisfaction of all required criteria in the ordinance is required to earn

Active Volunteer status as described in Section I of the ordinance. Table 1 below lists the participation criteria for qualification under Ordinance Section II (B):

- A **Volunteer** who earns a minimum of twenty-five (25) points under these criteria has met the participation requirement of an **Active Volunteer**.
- It is also required that a **Volunteer** earn these points with contributions from at least three (3) of the categories described in Table 1.

Table 1. Specific participation criteria for qualification.

POINTS	CATEGORY DESCRIPTION (reference Ordinance Section II (B))
<p><u>Fire Department</u>- two (2) points for responding for the entire duration of an emergency call. <u>Emergency Medical Service</u>- one (1) point for responding for the entire duration of an emergency call.</p>	<p>1) Emergency response calls to which a volunteer responds.</p>
<p>Five (5) points for completion of all training required for active participation in emergency calls.</p>	<p>2) Participation in formal training and drills for a volunteer.</p>
<p>One (1) point for active participation in a fundraising event for up to two (2) hours. One (1) additional point for active participation in a fundraising event for at least four (4) hours.</p>	<p>3 i) Amount of time expended by a volunteer on fundraising.</p>
<p>One (1) point for active participation in a maintenance event for up to two (2) hours. One (1) additional point for active participation in a maintenance event for at least four (4) hours.</p>	<p>3 ii) Amount of time expended by a volunteer on facility and equipment maintenance.</p>
<p>Five (5) points for completion of the current one- year term.</p>	<p>3 iii) Amount of time expended by a volunteer, on administrative and financial matters, as an elected official of the entities listed in Ordinance Number 385 Section II (C).</p>
<p>One (1) point for active participation in an event for up to two (2) hours. One (1) additional point for active participation in an event for at least four (4) hours.</p>	<p>4) Involvement in other events or projects that aid the financial viability, emergency response, or operational readiness of the entities listed in Ordinance Number 385 Section II (C).</p>
<p>One half (1/2) point for each year of active service.</p>	<p>5) Years the volunteer has served.</p>