

OFFICIAL  
TOWNSHIP OF LEET  
ORDINANCE NO. 2022-05

AN ORDINANCE OF THE TOWNSHIP OF LEET, COUNTY OF ALLEGHENY AND COMMONWEALTH OF PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES; 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 Fair Oaks Volunteer Fire Department listed under Section 2 who has complied with, and is certified under, the Volunteer Service Credit Program.

**“Board.”** The Leet Township Board of Commissioners.

**“Department.”** The Fair Oaks Volunteer Fire Department.

**“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. At the time of the passage of this ordinance Leet Township residents pay 1% earned income tax of which the Township receives ½% and the Quaker Valley School District receives the other ½%.

**“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 entity listed under Section.

**“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.

**“Township.”** Leet Township

**“Volunteer.”** A member of a Fair Oaks Volunteer Fire Department.

## **SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.**

- A) **Establishment.** Leet Township hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the Fair Oaks Volunteer Fire Department.
- B) **Program Criteria.** The Board of Commissioners 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 the Fair Oaks Volunteer Fire Department.
  - (5) The total number of years the volunteer has served.
- C) **Eligible Entities.** The Volunteer Service Credit Program is available to residents of the Township who are volunteers of the Fair Oaks Volunteer Fire Department that provide service to the Township.
- 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 2022, the eligibility period under the Volunteer Service Credit Program shall run from January 1<sup>st</sup>, 2022 until December 31<sup>st</sup>, 2022.
  - (2) For 2023, and each subsequent year thereafter, the eligibility period shall run from January 1<sup>st</sup> until December 31<sup>st</sup>.
- E) **Recordkeeping.** The chief of the Fair Oaks Volunteer Fire Department 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 Board, the State Fire

Commissioner and the State Auditor General. The chief shall annually transmit to the Township 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 Township no later than 30 days before the tax notice is sent. The chief shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

F) **Application.** Volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification to their chief. The chief shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program and forward it to the Township Manager. Applications shall not be accepted by the Township after April 1<sup>st</sup> of each year with the exception of the year 2022. Applications for the year of 2022 shall not be accepted past 30 days after the adoption of the resolution setting the eligibility standards.

G) **Municipal Review.** The Township Manager shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Board of Commissioners shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board shall be issued a tax credit certificate by the Township Manager.

H) **Official Tax Credit Register.** The Township Manager shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Township Manager shall issue updates, as needed, of the official Tax Credit Register to the following:

- (1) The Board of Commissioners;
- (2) The Chief of the Fair Oaks Volunteer Fire Department;
- (3) The Township Tax Collector.

I) **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 the entity listed under Section 2.

(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 Leet Township Volunteer Service Credit Program shall be eligible to receive a tax credit of up to **FIVE HUNDRED DOLLARS and 00/100 (\$500.00)** of the Earned Income Tax levied by the Township. 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 Township earned income tax liability. When filing a final return for the preceding calendar year with the Leet Township Tax Collector.

B) **Rejection of Tax Credit Claim.**

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

(2) If the tax collector 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 5.

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

### **SECTION 4. REAL PROPERTY TAX CREDIT.**

A) **Tax Credit.** Each active volunteer who has been certified under Leet Township Volunteer Service Credit Program shall be eligible to receive a real property tax credit of **TWENTY PERCENT (20%)** of the Township 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.**

(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 Township's real estate tax levy. The tax credit shall be administered as a refund by the Township Treasurer. An active volunteer shall file the following with the Township Manager:

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

(ii) The tax credit certificate.

(iii) Photo identification.

(iv) Documentation that the tax paid was for qualified real property as defined in this ordinance.

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

**C) Rejection of the Tax Credit Claim.**

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

(2) If the Township Manager rejects the claim, the taxpayer and the Board 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 5.

(3) Taxpayers shall have 30 days to appeal the decision of the Township Manager.

**SECTION 5. 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.

(3) 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.

(4) All appeals under Section 3 shall follow the provisions and procedures under the Township of Leet Code of Ordinances Chapter 24 Part 6 entitled Taxpayer Bill of Rights. Any appeal under this Section shall use the Petition Form found under the Township of Leet Code of Ordinances Chapter 24 Taxation; Special the form is entitled: Attachment 2- Petition Form. The Township Manager will provide the Petition Form upon request of the taxpayer.

**B) 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 to appeal a decision or rejection of claim.

(3) All appeals under Section 4 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 Leet Township Board of Commissioners 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 upon passage and approval of same.

ORDAINED and ENACTED this \_\_\_12th\_\_\_ day of \_\_\_September 2022, by the Leet Township Board of Commissioners.

ATTEST:

LEET TOWNSHIP:

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Betsy Rengers, Manager

Martin C. McDaniel, Chairman