

MARS BOROUGH
BUTLER COUNTY, PENNSYLVANIA

Ordinance No. 443

AN ORDINANCE ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM;
ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF THE ADAMS
AREA FIRE DISTRICT AND CALLERY VOLUNTEER FIRE DEPARTMENT;
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.

"Tax Officer." The person or entity appointed pursuant to the Local Tax enabling Act by the Borough to collect the earned income tax.

"Volunteer." A member of the Adams Area Fire District or the Callery Volunteer Fire Department.

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

A) Establishment. Mars Borough hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the Adams Area Fire District and the Callery Volunteer Fire Department.

B) Program Criteria. The Chief of the Adams Area Fire District and the Callery Volunteer Fire Department shall establish the annual criteria (subject to the approval of the Borough Council at a public meeting) that must be met to qualify for credits under the program, which shall include 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 Mars Borough who are volunteers of the Adams Area Fire district or the Callery Volunteer Fire Department.

D) Eligibility Period. A volunteer must meet the minimum criteria, set by the Fire Chiefs under this section, during the eligibility period to qualify for the tax credit established under Section 3.

(1) For 2019, and each subsequent year thereafter, the eligibility period shall run from January 1st until December 31st.

E) Recordkeeping. The Chief of the Adams Area Fire District and the Callery 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 Borough Council, the State Fire Commissioner and the State Auditor General. The chiefs or their designee 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 1st of each year for the preceding year. The chiefs or designees 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 or designee. The chief or designee 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 1st 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, by motion, approve all applicants that are on the notarized eligibility list. All applicants approved by the shall be issued a tax credit certificate by the Borough Secretary.

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

(1) Borough Council;

(2) Chiefs of the Adams Area Fire District and the Callery Volunteer Fire Department;

(3) Tax officer for the Borough Tax Collection

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 for the Adams Area Fire District or the Callery Volunteer Fire Department.

(2) An injured emergency responder shall provide signed 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 signed 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 Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$250.00 per year 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.

C) 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 secretary.

(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 from the date of the written decision 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 from the date of the written documentation 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.

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.

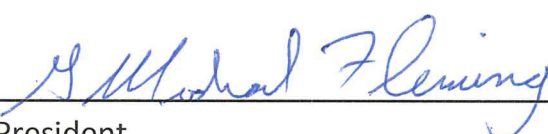
This ordinance shall be effective five days after the enactment.

ENACTED AND ORDAINED this 5th day of November 2018.

ATTEST:

Mars Borough


Borough Secretary


President

(Seal)