

ORDINANCE NUMBER 75

MUDDY CREEK TOWNSHIP, BUTLER COUNTY, PENNSYLVANIA

AN ORDINANCE ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING EARNED INCOME TAX CREDITS FOR VOLUNTEER MEMBERS OF LOCAL VOLUNTEER FIRE COMPANIES/DEPARTMENTS AND NON-PROFIT EMERGENCY MEDICAL SERVICE AGENCIES; AND ESTABLISHING ADMINISTRATIVE PROCEDURES, APPEALS AND PENALTIES FOR FALSE REPORTING.

IT IS HEREBY ENACTED AND ORDAINED by the Board of Supervisors of Muddy Creek Township, Butler County, Pennsylvania, as follows:

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/department or non-profit emergency medical service agency listed under **Section 2(C)**, below, who has complied with, and is certified under, the Volunteer Service Credit Program.

APPLICATION: A form (Attachment "A") provided by Muddy Creek Township to a volunteer applying for certification under the Volunteer Service Credit Program.

EARNED INCOME TAX COLLECTOR: The duly elected or appointed earned income tax collector for Muddy Creek Township.

EARNED INCOME TAX: A tax on earned income and net profits levied under The Local Tax Enabling Act (53 P.S. §§ 6924.101 *et seq.*), as amended.

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)**, below.

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.

VOLUNTEER: A member of a volunteer fire company or a non-profit emergency medical service agency listed under **Section 2(C)**, below.

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

(A) Establishment. Muddy Creek Township (“Township”) hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the Township’s volunteer fire companies/departments and non-profit emergency medical service agencies.

(B) Program Criteria. The Board of Supervisors shall establish, by resolution, and may from time to time revise the annual minimum criteria that must be met to qualify for credits under the Volunteer Service Credit 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:
 - (a) Fundraising,
 - (b) Providing facility or equipment maintenance, and/or
 - (c) 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/department or a non-profit 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 Township who are volunteers of the following volunteer fire companies/departments and non-profit emergency medical service agencies that provide service to Muddy Creek Township:

- (1) Portersville Muddy Creek Township Volunteer Fire Department.
- (2) Portersville Muddy Creek Township Volunteer Ambulance Service.

(D) Eligibility Period.

- (1) A volunteer must meet the minimum criteria, set by resolution, during the eligibility period to qualify for the tax credits established under **Section 3**, below.
- (2) The eligibility period for the Volunteer Service Credit Program shall run from **December 1st until November 30th** of each year.

(E) Recordkeeping.

- (1) The chief of each volunteer fire company/department or the supervisor of the non-profit emergency medical service agency listed under **Section 2(C)**, above, shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program.
- (2) Service logs shall be subject to review by the Board of Supervisors, the State Fire Commissioner and the State Auditor General.
- (3) The chief or supervisor 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 **December 15th** of each year.
- (4) The Board of Supervisors shall approve as submitted, approve as revised or disapprove the eligibility list no later than **January 15th** of each year
- (5) The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

(F) Volunteer Applications. 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 between **January 1st and February 10th** of each year. The chief or supervisor shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program. The volunteer shall forward the complete application package to the Township treasurer. Applications shall not be accepted by the Township after **February 15th** of each year.

(G) Municipal Review. The Township treasurer shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference the applications with the notarized eligibility list. The treasurer shall issue all applicants listed on the approved eligibility list a **Tax Credit Certificate** no later than **February 22nd** of each year.

(H) Official Tax Credit Register. The Treasurer shall keep an official Annual Tax Credit Register of all active volunteers that were issued Tax Credit Certificates for the year. The Township treasurer shall issue annual updates, as needed, to the Annual Tax Credit Register no later than **March 1st** of each year to the following:

- (1) Board of Supervisors;
- (2) Chief of the volunteer fire companies/departments;
- (3) Supervisor of the non-profit emergency medical services agencies; and
- (4) Earned Income 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 one of the entities listed under **Section 2(C)**, above.
- (2) An injured emergency responder shall provide documentation from a licensed physician with the application required under **Section 2(F)**, above, 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(F)**, above, 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 3. EARNED INCOME TAX CREDIT.

(A) Tax Credit. Each active volunteer who has been certified under the Township's Volunteer Service Credit Program shall be eligible to receive a single tax credit of up to **\$250** of the Earned Income Tax levied by the Township. The tax credit applies only to the portion of the Earned Income Tax ultimately payable to 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. An active volunteer may file a claim for the tax credit on their Township earned income tax liability by providing a copy of the Tax Credit Certificate to the Earned Income Tax Collector with the volunteer's final annual earned income tax return for the preceding year.

(C) Rejection of Tax Credit Claim.

- (1) The Earned Income Tax Collector shall reject a claim for a tax credit if the taxpayer is not on the official Annual Tax Credit Register issued by the Township treasurer.
- (2) If the Earned Income 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 4**, below.
- (3) Taxpayers shall have thirty (30) days to appeal the decision of the Earned Income Tax Collector.

SECTION 4. EARNED INCOME TAX CREDIT APPEALS.

(A) Any taxpayer aggrieved by a decision under **Section 3**, above, shall have a right to appeal the decision of the Earned Income Tax Collector.

(B) A taxpayer shall have thirty (30) days to appeal the Earned Income Tax Collector's decision or rejection of the claim.

(C) All appeals of decisions under this Section 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. PENALTIES FOR FALSE REPORTING.

(A) Any individual who knowingly makes or conspires to make a false report in an application for certification under this Ordinance commits a misdemeanor of the first degree punishable by a fine of up to \$2,500.

(B) Any individual who knowingly provides or conspires to provide false information that is used to compile a service log under this Ordinance commits a misdemeanor of the first degree punishable by a fine of up to \$2,500.

SECTION 6. REPEALER.

All ordinances or parts of ordinances in conflict with the terms of this Ordinance are hereby repealed and rescinded to the extent of such conflict.

SECTION 7. SEVERABILITY.

(A) If any sentence, clause, phrase, or section of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, by a court of competent jurisdiction, such unconstitutionality, illegality, or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, phrases, sections, or parts of this Ordinance.

(B) It is hereby declared as the intention of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, phrase, section, or part not been included in this Ordinance.

SECTION 8. EFFECTIVE DATE.

This Ordinance shall become effective five (5) days after enactment.

ENACTED AND ORDAINED this 15th day of May 2019, by the Board of Supervisors of Muddy Creek Township, Butler County, Pennsylvania, in lawful session duly assembled.

ATTEST:

TOWNSHIP OF MUDDY CREEK

Kelly Livermore,
Township Secretary
(SEAL)

By: _____
Dale R. Kerr, Chair

By: _____
Eric Saunders, Supervisor

By: _____
Robert J. Jesteadt, Supervisor