

**ARTICLE VII**  
**VOLUNTEER SERVICE CREDIT PROGRAM**

*History: Adopted by the Board of Supervisors of Center Township as Ordinance No. 2018-07-03*

**§18-701. Definitions.**

- A. **Active Volunteer:** An individual who volunteers at a Volunteer Fire Company/Department and has satisfied the following conditions:
  - 1. Completes the activities of the Volunteer Service Credit Program set forth in Section 18-602,
  - 2. Receives certification as an Active Volunteer by the Fire Chief or designee of a Volunteer Fire Company/Department, and
  - 3. Receives approval as an Active Volunteer by the Center Township Board of Supervisors.
- B. **Application:** A form (attachment "A") provided by the Center Township to a volunteer applying for certification under the Volunteer Service Credit Program.
- C. **Authorized Earned Income Tax Collector:** Berkheimer Tax Innovations or the current regional earned income tax collector.
- D. **Commissioner:** The State Fire Commissioner of the Commonwealth.
- E. **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.
- F. **Eligibility Period:** The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.
- G. **Emergency Responder:** A volunteer who responds to an emergency call with the volunteer fire company/department listed under Section 18-602.C.
- H. **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.
- I. **Volunteer:** A member of a volunteer fire company/department.

**§18-702. Volunteer Service Credit Program**

- A. **Establishment:** Center Township 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/departments.
- B. **Program Criteria:** The Center Township Board of Supervisors shall establish, by resolution, the criteria that must be met during the eligibility period 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:
    - a. fundraising
    - b. providing facility or equipment maintenance
    - 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.
  5. The total number of years the volunteer has served.
- C. Eligible Entities: The Volunteer Service Credit Program is available to residents of the municipality who are volunteers of the following volunteer fire companies/departments:
1. Unionville Volunteer Fire Company
  2. Oneida Valley Volunteer Fire Department
- D. Eligibility Period: A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period set forth in this section to qualify for the tax credits authorized under Section 18-603.
1. The eligibility period under the Volunteer Service Credit Program shall run from December 1 through November 30 of each year.
- E. Recordkeeping: The Fire Chief of each volunteer fire company/department listed under Section 18-602.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 audit/review by:
1. The Center Township Board of Supervisors or designee,
  2. The State Fire Commissioner, and
  3. The State Auditor General.
- F. Volunteer Application: Volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an Application to their fire chief between January 1st and February 15st. The fire chief shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program.. Requests shall not be accepted by the township after February 15th of each year.
- G. Notarized List: On or before December 15th of each year, the Fire Chief, shall mail

or hand deliver to the Center Township Secretary a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program and applied for certification pursuant to Section 18-602.F The Fire Chief shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

- H. **Municipal Review:** The Township Secretary shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. At the Center Township Board of Supervisors regular meeting in January of each year, the Center Township Board of Supervisors shall approve or disapprove the volunteers that appear on the notarized list submitted by the Fire Chief pursuant to Section 18-602.G. All applicants approved by the Board of Supervisors shall be issued a tax credit certificate (Attachment "B") by the Center Township Secretary no later than February 15th of each year.
- I. **Appeal of Denial of Certification:** A volunteer who is denied certification as an active volunteer shall have the right to request a hearing before the Center Township Board of Supervisors within thirty (30) days of the denial pursuant to 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."
- J. **Official Tax Credit Register:** Center Township shall keep an official Tax Credit Register of all Active Volunteers that were issued tax credit certificates. No later than December 31st of each year, the Center Township Secretary shall issue updates, as needed, of the official Tax Credit Register to the following:
  - 1. The Center Township Board of Supervisors;
  - 2. Chief of the volunteer fire company/department;
  - 3. Authorized Earned Income Tax Collector,
- K. **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 18-602.C.
  - 2. An injured emergency responder shall provide documentation from a licensed physician with the application required under Section 4.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 18-602.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.

### **§18-703. Earned Income Tax Credit**

- A. Tax Credit: Each active volunteer who has been certified under the Center Township 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 Township. The tax credit applies only to the portion of the Earned income Tax ultimately payable to Center Township. As of the date of this Article, the Earned Income Tax is divided equally between Center Township and Butler Area School District. 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 earned income tax liability.
- B. Claim: An active volunteer with a tax credit certificate may claim a tax credit on his (or her) Center Township Earned Income Tax liability when filing a final return for the preceding calendar year with the Authorized Earned Income Tax Collector.
- 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 Center Township 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 18-704.
  - 3. Taxpayers shall have thirty (30) days to appeal the decision of the tax officer pursuant to Section 18-704.

### **§18-704. Appeals**

- A. Earned Income Tax Credit Appeals
  - 1. Any taxpayer aggrieved by a decision under Section 18-703 shall have a right to appeal said decision.
  - 2. A taxpayer shall have thirty (30) days to appeal a decision or rejection of claim.
  - 3. All appeals of decisions under Section 18-603 shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

### **§18-705. Penalties for False Reporting**

- A. Any individual who knowingly makes or conspires to make a false report in an application for certification under this Article commits a misdemeanor of the first degree punishable by a fine of \$2,500.
- B. Any individual who knowingly provides or conspires to provide false information that is used to compile a service log under this Article commits a misdemeanor of the first degree punishable by a fine of \$2,500.