

ORDINANCE NO. 180

OF

JACKSON TOWNSHIP, CAMBRIA COUNTY

AN ORDINANCE OF JACKSON TOWNSHIP, CAMBRIA COUNTY, PENNSYLVANIA, IMPLEMENTING THE VOLUNTEER SERVICE CREDIT PROGRAM, AND ESTABLISHING A CREDIT FOR TOWNSHIP EARNED INCOME TAX AND TOWNSHIP REAL ESTATE TAXES FOR ACTIVE VOLUNTEER FIRST RESPONDERS WITH THE JACKSON TOWNSHIP VOLUNTEER FIRE COMPANY, AND ESTABLISHING RULES AND PROCEDURES TO CLAIM SUCH CREDIT.

WHEREAS, the Commonwealth of Pennsylvania has adopted Act 172 of 2016 providing tax credits for Volunteer First Responders; and

WHEREAS, the Township of Jackson recognizes the value to the community provided by all Volunteer First Responders, particularly the volunteer efforts of members of the Jackson Township Volunteer Fire Company; and

WHEREAS, the elected Supervisors of Jackson Township wish to implement the provisions of Act 172 so as to reward current volunteers and encourage more residents to join in with volunteer fire and rescue organizations.

NOW THEREFORE, Be it Ordained and Enacted, this 27th day of April, 2017, that the provisions of Act 172 of 2016 are hereby adopted so as to provide tax credits to Volunteer First Responders, to the full extent authorized in Act 172.

Section 1. Definitions

Except as specifically stated in this section, terms in this ordinance shall have the same meaning as set forth in Act 172 of 2016.

The use of the word "he" in this ordinance, shall be interpreted to include the term "she". It is intended that the benefits of this ordinance should apply to volunteers of the Jackson Township Volunteer Fire Company irrespective of gender.

Section 2. Qualified Participants

Volunteer First Responders eligible for the tax credit provided by this ordinance shall be limited to only those members of the Jackson Township Volunteer Fire Company who provide at least 100 hours annually of volunteer services, for time and hours spent in first responses to emergencies and various support activities authorized by the Township, including but not limited to fundraising and work details and any of the qualifying activities set forth in section 79A21 of Act 172.

The tax credit provided by Act 172 is for residents of the Township engaged in volunteer

work with the Jackson Township Volunteer Fire Company, as a credit against real property and earned income taxes charged by Jackson Township. The credits do not apply to any other taxes or taxes assessed in other municipalities.

Members of the Jackson Township Volunteer Fire Company are only eligible to count time which is not reimbursed or paid. Reimbursement of expenses shall not disqualify an otherwise qualified Volunteer First Responder.

Section 3. Required Level of Activity and Certification

A qualified Volunteer First Responder shall provide certification as specified in Act 172 showing at least 100 hours of activities in support of the Volunteer First Responder organization to which they belonged in the prior year. A Volunteer First Responder who has previously qualified for the tax credit but who has since become injured to the extent that he or she is unable to continue to participate in any fire company activities shall remain eligible for certification for a period of five (5) years from the time he or she is first injured.

The Jackson Township Volunteer Fire Company shall be responsible for maintaining a list of activities and time spent by each qualified Volunteer First Responder.

Certifications shall be due by the end of the December of each year and shall be submitted on a form provided by the Township. The list shall be certified by the Chief and President of the Jackson Township Volunteer Fire Company under penalty of law for false statements to governmental authorities. Individual Volunteer First Responders seeking the tax credit shall submit an application stating under penalty of law for false statements, that he or she has performed the hours of service recorded in the fire company log during the year preceding. The supervisors shall vote to accept or reject the persons named on the list at their next meeting following receipt of the list.

Section 4. Amount of Tax Credit

- a) **Earned Income Tax Credit:** The qualified Volunteer First Responder who has provided proper document certification on or before the end of the first week of January shall receive a credit against earned income tax due to the Township in the amount of up to \$200.00 provided that if an individual's tax liability is less than \$200.00, then the credit shall be equal to that lesser amount due.

- B) **Real Estate Tax Credit:** The qualified Volunteer First Responder who has provided proper document certification on or before the end of the second week of January shall receive a credit against Township real property tax assessed against property in the Township which the qualified Volunteer First Responder owns and resides in. The amount of the credit is 20% of the otherwise due Township tax.

Section 5. Rules and Forms

The Township Supervisors are hereby authorized to adopt such rules and regulations and prescribe such forms for the implementation of this ordinance, by motion at a public meeting as the supervisors shall find to be helpful and convenient in effectuating the purposes of this ordinance and Act 172 of 2016.

Section 6. Severability

If any part of this ordinance is found to be invalid by a court of competent jurisdiction it is the intention of the governing body that the remainder of the ordinance be construed in such a manner to give full effect to the remaining provisions.

Section 7. Penalty for False Statement

The penalty for false statements in connection with claiming a tax credit under the provisions of this ordinance shall be as set forth in Act 172 of 2016.

Section 8. Appeal of Adverse Decision

Any person aggrieved by a denial of the tax credit provided for in this ordinance may request a hearing pursuant to the Local Public Agency Law, 2 Pa.C.S.A. § 551et seq.. The hearing may be held by the Supervisors, or any person designated by the supervisors to act as hearing officer. A request for such a hearing shall be made no later than 30 days following the designation of persons entitled to tax credits by the Township Supervisors at a public meeting.

Section 9. Effective Date

This ordinance shall take effect on January 1, 2018 and apply to earned income taxes incurred in 2017 and apply to real estate taxes assessed and due in 2018.

Jackson Township Supervisors

Bruce A. Baker, Supervisor

John A. Wallet, Supervisor

Eric W. Dreikorn, Supervisor

ATTEST:

David M. Hirko, Secretary (Seal)