

ORDINANCE NO. 1 OF 2018

SOMERSET TOWNSHIP, SOMERSET COUNTY

AN ORDINANCE OF SOMERSET TOWNSHIP, SOMERSET 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 SOMERSET TOWNSHIP VOLUNTEER FIRE COMPANIES AND NON-PROFIT EMERGENCY MEDICAL SERVICE AGENCIES, 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 Somerset recognizes the value to the community provided by all Volunteer First Responders, particularly the volunteer efforts of members of the Somerset Township Volunteer Fire Companies and Somerset Township Non-Profit Emergency Medical Service Agencies; and

WHEREAS, the elected Supervisors of Somerset 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, rescue and emergency organizations.

NOW THEREFORE, Be it Ordained and Enacted, this 13th day of September 2018 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 which terms are incorporated herein by reference as if set forth at length.

Volunteer First Responders, shall mean uncompensated first responders in fire, rescue, fire police, emergency medical services or emergency management within the township who perform their services without compensation and are otherwise qualified to receive the benefits as set forth hereinafter.

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 Somerset Township volunteers first responders irrespective of gender.

Where two or more eligible first responders reside in the same household each shall be eligible for the full benefit as described herein in the same manner and amount to which they would be eligible if they did not co-habitate with another eligible first responder.

Section 2. Qualified Participants

Volunteer First Responders eligible for the tax credit provided by this ordinance shall be limited to only those persons 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** only of **Somerset Township** engaged in volunteer work for the benefit of Township residents, as a reimbursement of real property and earned income taxes paid to Somerset Township. The tax credit does not apply to any other taxes or taxes assessed in other municipalities.

Volunteer First Responders 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 on a call to the extent that he or she is unable to continue to participate in any fire company or ambulance activities shall remain eligible for certification for a period of five (5) years from the time he or she is first injured.

The Somerset Township Volunteer Fire Companies and Somerset Township Non-Profit Emergency Medical Service Agencies shall be responsible for maintaining a list of activities and time spent by each qualified Volunteer First Responder who is a member of their organization`.

Certifications shall be due by the end of the **January** of each year, for the prior year and shall be submitted on a form acceptable to the Township. The Chief and President of the Volunteer Fire Company and by Supervisor and Chairman of the Non-Profit Emergency Medical Service Agencies under penalty of law for false statements to governmental authorities shall certify the list. The supervisors shall vote to accept or reject the persons named on the list at their next meeting following receipt of the list.

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 or emergency medical service agency log during the year preceding and provide a receipt of Township Real Estate taxes paid for the current year and/or Earned Income Taxes paid to the Township for the prior year. Such applications must be submitted no later than **June 1st** of any given year. Applications received after June 1st will be denied.

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 June 1st shall receive a reimbursement against earned income tax paid 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 June 1st shall receive reimbursement of Township real property tax paid against property in the Township which the qualified Volunteer First Responder both owns and resides in. The amount of the credit is **20% of the Township realty tax paid**.
- C) **Modification:** The Township Supervisors may at any time amend the amount of the "**Earned Income Tax Credit**" and/or "**Real Estate Tax Credit**" by Township's adoption of a resolution or resolutions to modify the amounts specified or the amount as amended.

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, 2019**, and apply to earn income taxes incurred in 2018 and apply to real estate taxes assessed and due in 2019.

SOMERSET TOWNSHIP SUPERVISORS

- ABSENT -

Donald K. Miller, *Chairman*

[Signature]

Daniel H. Halverson, *Vice-Chairman*

[Signature]

Randy Beistel, *Supervisor*

ATTEST:

[Signature]

Tami L. Yutzy, *Secretary*

(SEAL)

SECRETARY'S CERTIFICATE

I, **TAMI L. YUTZY**, **Secretary** for **Supervisors of Somerset Township, Somerset County, Pennsylvania**, a municipal corporation, do hereby certify:

1. I am the duly appointed, qualified and acting Secretary for Somerset Township, and as such, the minute books, ordinances and resolutions and other books of said Township are in my possession and custody.
2. That the foregoing *Ordinance* is a true and correct *Ordinance* for **Somerset Township** duly and regularly adopted by the Board of Supervisors of the Township, at its regular monthly meeting held on **October 11, 2018**, which meeting was at all times open to the public, due notice of which was given as required by law, and at said meeting a quorum of the Supervisors was present and participating and did vote in majority for adoption of the *Ordinance*.
3. Further, said *Ordinance* was duly advertised according to law before said regular monthly meeting and was duly adopted after such proper advertisement, and recorded in the *Ordinance Book* of the Township. The *Ordinance* has not been modified or rescinded and is still in full force and effect.

ATTEST:



TAMI L. YUTZY, Secretary
SOMERSET TOWNSHIP

[SEAL]

Dated: **October 11, 2018**