

**BOROUGH OF MILLERSBURG  
DAUPHIN COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 1-18**

**AN ORDINANCE ESTABLISHING A VOLUNTEER SERVICE  
CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER  
MEMBERS OF VOLUNTEER FIRE COMPANIES; AND  
ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS**

**WHEREAS**, Pennsylvania Act 172 of 2016 allows Municipalities to enact local tax relief for volunteer fire and EMS personnel; and

**WHEREAS**, volunteerism is generally on the decline in the country; and

**WHEREAS**, a volunteer fire company is critical to the health, safety and welfare of the citizens of Millersburg Borough; and

**WHEREAS**, Act 172 of 2016 allows municipalities to offer an incentive to volunteer for these critical services through local tax relief;

THEREFORE BE IT ENACTED AND ORDAINED 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 member of a volunteer fire company 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.

**“Volunteer.”** A member of a volunteer fire company who does not receive a salary for such service.

## **SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.**

A) **Establishment.** Millersburg Borough hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community’s volunteer fire company.

B) **Program Criteria.** The Millersburg Borough Council shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following:

- (1) The percentage 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
  - (iv) Meeting attendance
- (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.

C) **Eligible Entity.** The Volunteer Service Credit Program is available to residents of Millersburg Borough who are volunteers of the following volunteer fire companies agencies that provide service to Millersburg Borough:

Millersburg Fire Company No. 1

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

(1) The eligibility period shall run from November 16 of the previous year until November 15 of the current year.

E) **Recordkeeping.** The fire chief for the Eligible Entity listed in Section 2(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 review by the Millersburg Borough Council, the State Fire Commissioner and the State Auditor General. The chief 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 November 30 of each year. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

F) **Application.** Volunteers who have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification to the fire chief. The chief shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program, and forward it to the Borough. Applications shall not be accepted by the Borough after December 1<sup>st</sup> of each year.

G) **Municipal Review.** The Borough shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Borough shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Borough shall be issued a tax credit certificate by the Borough.

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

(1) Borough Council;

(2) Chief of the volunteer fire company;

(3) Earned Income Tax officer for the Borough Tax Collection District

I) **Injured Volunteers.**

(1) An emergency responder who 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).

(2) An injured emergency responder shall provide documentation from a licensed physician with the application required under Section 2 stating that his or her injury prevents him or her 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 documentation from a licensed physician stating that the injury still exists and prevents him or her 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 Millersburg Borough Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$250 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 municipality's earned income tax liability when filing a final return for the preceding calendar year with the earned income tax officer for the Millersburg Borough Tax Collection District.

**B) 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.

(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 5.

(3) Taxpayers shall have 30 days 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 to appeal a decision or rejection of claim.

(3) All appeals shall be heard by the Borough Council at a hearing during a regularly scheduled meeting. The appellant must submit, in writing, the basis of the appeal and the relief sought. The appellant must appear at the hearing in person. The Borough Council may further require the presence of the fire chief and any other interested parties. The Borough Council may render a binding decision following the appeal hearing or invoke a 30 day extension following a hearing to collect additional information and take formal action at the next regularly scheduled meeting.

## **SECTION 5. 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 Millersburg Borough Council 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 6. EFFECTIVE DATE.**

This ordinance shall be effective upon adoption. Its provisions shall apply to the entire 2018 tax year and subsequent tax years.

ENACTED AND ORDAINED this 11<sup>th</sup> day of April, 2018.

MILLERSBURG BOROUGH  
DAUPHIN COUNTY, PENNSYLVANIA

ATTEST:

Ann Bourne Jackson  
Secretary

Chas C. Ditz  
President

Richard D. Alberson  
Mayor

SEAL