

**TOWNSHIP OF WEST WHITELAND
CHESTER COUNTY, PENNSYLVANIA**

ORDINANCE NO. 445

**AN ORDINANCE OF THE BOARD OF SUPERVISORS OF WEST WHITELAND
TOWNSHIP, CHESTER COUNTY, PENNSYLVANIA, ESTABLISHING A
VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING CREDITS FOR THE
EARNED INCOME TAX FOR ELIGIBLE VOLUNTEERS; AND ESTABLISHING
ADMINISTRATIVE PROCEDURES AND APPEALS**

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 or nonprofit emergency medical services agency designated by resolution of the Board of Supervisors pursuant to Section 2C 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 meet the criteria to earn the tax credit under the Volunteer Service Credit Program.

"Emergency Responder." A volunteer who responds to an emergency call with one of the organizations designated by resolution of the Board of Supervisors pursuant to Section 2C.

"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 nonprofit emergency medical service agency.

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SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

- A. **Establishment.** West Whiteland Township hereby establishes a Volunteer Service Credit Program.
- B. **Program Criteria.** The Board of Supervisors shall establish by resolution the annual minimum criteria that must be met to qualify for credits under the program based on any combination of 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 fundraising and facility or equipment maintenance.
 - (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 Organizations.** The Volunteer Service Credit Program is available to taxpayers of West Whiteland Township who are volunteers of the volunteer fire companies or nonprofit emergency medical services agencies designated by resolution of the Board of Supervisors.
- D. **Eligibility Period.** A volunteer must meet the minimum criteria, set by resolution of the Board of Supervisors, during the eligibility period to qualify for the tax credits established under Section 3. For each year, the eligibility period shall run from November 1 of the prior year until October 31 of the year for which the tax credit will apply. By way of example, the eligibility period for 2019 tax credits shall run from November 1, 2018 to October 31, 2019.
- E. **Recordkeeping.** The chief or supervisor of each eligible organization 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 Board of Supervisors, the State Fire Commissioner and the State Auditor General. The chief or supervisor shall annually transmit to the Township Manager a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program no later than November 15 of each year for which Active Volunteer' status is claimed. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.
- F. **Application.** 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 by no later than October 31 of the year for which Active Volunteer status is claimed. The chief or supervisor, as well as another officer of the organization, shall sign each application attesting to the applicant's status as an Active Volunteer, and forward

them with the notarized eligibility list required in Section 2E to the Township Manager by no later than November 15 of each year. Those whose applications for certification were denied will be notified by the chief or supervisor in writing by the same date.

G. Municipal Review and Eligibility Appeals.

- (1) The Township Manager, or designated representative, shall review the applications for certification under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Board of Supervisors shall approve all applicants that are on the notarized eligibility list at a public meeting.
- (2) Those applicants whose applications were denied by the emergency responder organization for which they volunteer because they were not eligible Active Volunteers may appeal that denial to the Board of Supervisors and ask for reconsideration within 10 days of receiving the notice of denial. The decision by the Board of Supervisors shall be final. The Board of Supervisors shall decide all appeals by no later than December 23 and notify the appellants by that date.
- (3) The Township Manager shall issue all applicants approved by the Board of Supervisors, including all successful appellants under G2 above, tax credit certificates by December 23.

H. Official Tax Credit Register. The Township shall keep an official tax credit register of all Active Volunteers that were issued tax credit certificates. The Township Treasurer shall ensure that the tax credit register shall be sent by no later than December 31 to the following as needed:

- (1) Tax collector appointed by the Chester County Tax Collection Committee
- (2) Chief or supervisor of any organizations designated in the resolution of the Board of Supervisors with an Active Volunteer

I. Injured Volunteers.

- (1) Active Volunteers who are injured during an emergency response call and can no longer serve as an Active Volunteer because of the injury and who would otherwise be eligible for the tax credit shall be eligible for the tax credit for the succeeding five years if they comply with all of the following:
 - a) The injury must have occurred while responding to, participating in, or returning from an emergency response call with one of the eligible organizations designated by resolution of the Board of Supervisors pursuant to Section 2C.
 - b) An injured Active Volunteer shall provide documentation from a licensed physician with the application required under Section 2F stating that the 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.

- c) An injured Emergency Responder shall annually submit the application required under Section 2F, 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.
- (2) An injured Emergency Responder shall only be deemed an Active Volunteer for a maximum of five consecutive tax years.

SECTION 3. EARNED INCOME TAX (EIT) CREDIT.

- A. **Tax Credit.** Each Active Volunteer who has been certified under the West Whiteland Township Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$500.00 of the Earned Income Tax levied by 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 Active Volunteer's tax liability.
- B. **Claim.** An Active Volunteer with an EIT tax credit certificate may file a claim for the tax credit when filing a final return for the preceding calendar year with the tax collector appointed by the Chester County Tax Collection Committee.
- C. **Rejection of Tax Credit Claim**
- (1) The EIT tax collector shall reject a claim for a tax credit on the EIT liability if the taxpayer is not on the tax credit register issued by the Township Treasurer.
 - (2) If the EIT 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 3D.
 - (3) Appeals about a taxpayer's eligibility for Active Volunteer status shall be resolved as set forth in Section 2G.
- D. **Appeals of Earned Income Tax Credit Claim Rejections.** A taxpayer may appeal a decision or rejection of a claimed credit by the EIT tax collector in accordance with the applicable Chester County Tax Collection Committee tax appeal regulations.

SECTION 4. 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 Board 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 5. EFFECTIVE DATE.

This ordinance shall be effective five (5) days from the date of enactment.

ENACTED and **ORDAINED** this _____ day of _____ 2018.

BOARD OF SUPERVISORS OF
WEST WHITELAND TOWNSHIP




Theresa Santalucia, Chairman



Michele Moll, Vice Chairman

ATTEST:



Mimi Gleason, Twp. Secretary



Beth Jones, Member