

**BEFORE THE BOARD OF COMMISSIONERS OF
THE TOWNSHIP OF WHITEHALL**

ORDINANCE NO. 3168

(BILL NO. 41-2019)

AN ORDINANCE AMENDING CHAPTER 24, TO CREATE A NEW ARTICLE (ARTICLE IX) TO INSTITUTE AN INCENTIVES PROGRAM FOR VOLUNTEERS OF THE WHITEHALL TOWNSHIP FIRE DEPARTMENT AND ESTABLISHING ADMINISTRATIVE PROCEDURES RELATED THERETO.

WHEREAS, the Township of Whitehall is a Township organized and operating under the laws of the Commonwealth of Pennsylvania and the Home Rule Charter of the Township of Whitehall; and

WHEREAS, the Board of Commissioners of the Township of Whitehall may, under the general authority of the Home Rule Charter, enact regulations to ensure the health, safety, and general welfare of the citizens of the Township of Whitehall; and

WHEREAS, the Board of Commissioners of the Township of Whitehall has determined that it would be in the best interest of the Township of Whitehall to provide for certain amendments to Chapter 24, Taxation, by enacting Article IX, which establishes a statutory framework for the implementation of a tax incentive program for volunteers of the Whitehall Township Fire Department, and the administrative procedures related thereto; and

WHEREAS, the Board of Commissioners of the Township of Whitehall has determined that the health, safety, and general welfare of the citizens of the Township of Whitehall will be promoted and served by enacting this Ordinance.

NOW, THEREFORE, be it **ORDAINED** and **ENACTED** by the Board of Commissioners that Chapter 24, Taxation, is hereby amended to include the following:

ARTICLE IX Volunteer Tax Incentive Program

Section 24-82. Title.

This Part may be cited, and shall be known, as the "Township of Whitehall Volunteer Tax Incentive Program," hereinafter referred to as the "VIT Program".

Section 24-83. Purpose, Applicability.

The VIT Program is designed to encourage volunteering associated with the Whitehall Township Fire Department which increases the health, safety, and general welfare of the citizens of the Township of Whitehall.

Section 24-84. 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 the Whitehall Township Fire Department who has complied with, and is certified under, the Volunteer Service Credit Program as defined by 35 Pa.C.S.A. § 79A21 et seq.

“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 (“the “Act”).

“Eligibility Period” The timeframe when Active Volunteers may earn credit under the Volunteer Service Credit Program.

“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.

“Qualified Real Property” A residential real property owned and occupied as the domicile of an Active Volunteer within Whitehall Township.

“State” Commonwealth of Pennsylvania

“Township” Whitehall Township, Lehigh County, Pennsylvania.

“Volunteer” A member of Whitehall Township Fire Department

Section 24-85. Establishment of Volunteer Tax Incentive Program

- A. Establishment. Township hereby establishes a Volunteer Tax Incentive Program (the “Program”). The goal of the Program is to encourage membership and service in the Whitehall Fire Department.
- B. Program Criteria. The Board of Commissioners of the Township shall establish, by resolution, the annual criteria that must be met 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; and
 - 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; and
- (5) The total number of years Volunteer has served.
- C. Eligible Entities. The Program is available to residents of the Township who are Volunteers of the Whitehall Township Fire Department and that provide volunteer services to the Whitehall Township Fire Department.
- D. Eligibility Period.
- (1) 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 this Ordinance.
- (2) The Eligibility Period for each year shall run from October 1 until September 30.
- E. Recordkeeping.
- (1) The Whitehall Township Fire Chief shall keep specific records of each Volunteer's activities in a service log to establish credits under the Program. Service logs shall be subject to review by the Board of Commissioners, the State Fire Commissioner, the State Auditor General and any other official as required by 35 Pa.C.S.A. § 79A21 et seq.
- (2) The Whitehall Township Fire Chief, or any supervisory official delegated to do so by the Whitehall Township Fire Chief, shall annually transmit to the Township a notarized eligibility list of all Volunteers that have met the minimum criteria for the Program. The notarized eligibility list shall be transmitted to the Township no later than forty-five (45) days prior to the date the tax notices are sent each year. The Chief or supervisor shall post the notarized eligibility list in an accessible areas of the Volunteer agency's facilities.
- F. Application. Volunteers that have met the minimum criteria of the 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 Program, and forward it to the Mayor or his/her designate.

G. **Municipal Review.** The Mayor, or his/her designate, shall review the applications for credit under the Program and shall cross reference them with the notarized eligibility list. The Board of Commissioners of the Township shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Commissioners of the Township shall be issued a tax credit certificate by the Township.

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 Mayor, or his/her designate, shall issue updates, as needed, of the official Tax Credit Register to the following:

(1) Whitehall Township Finance Officer; and

(2) Whitehall Township Treasurer

I. **Injured Volunteers.**

(1) An Emergency Responder that is injured during an Emergency Response Call may be eligible for future tax credits in subsequent years.

a. For such injury to be qualifying for future consideration, the injury must have occurred while responding to, participating in, or returning from an Emergency Response Call with the Whitehall Township Fire Department, or at the direction of the Whitehall Township Fire Department.

(2) To qualify for subsequent tax credits, an injured Emergency Responder shall provide documentation from a licensed physician with the application for the Program, required under this Ordinance, stating that their injury prevents them from performing duties to qualify as an Active Volunteer. In such 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 this Ordinance, 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.

Section 24-86. Earned Income Tax Credit.

A. **Tax Credit.** Each Active Volunteer, who has been certified under the Program, shall be eligible to receive tax credit of up to Two Hundred Fifty and 00/100 Dollars (\$250.00) 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 individual's tax liability.

B. Claim. An Active Volunteer with a tax credit certificate may file a claim for the tax credit on their Township's earned income tax liability when filing a final return for the preceding calendar year with the Tax Collector for the Township.

C. Rejection of the Tax Credit Claim.

- (1) The Township shall reject the claim for a Township earned income tax credit if the taxpayer fails to provide the documents required under Section 24-85 of this Ordinance.
- (2) If the Township 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 24-88.
- (3) An aggrieved taxpayer shall have thirty (30) days to appeal the decision of the Township in accordance with Section 24-68 et seq, by providing written notice to the Township alleging:
 - a. The basis for the appeal of the decision;
 - b. The aggrieved taxpayer's evidentiary basis for the appeal;
 - c. Copies of any exhibits the taxpayer wishes to present to the reviewing body; and
 - d. A list of dates and times within the next Sixty (60) days when the taxpayer will not be available.

Section 24-87. Real Property Tax Credit.

A. Tax Credit. Each Active Volunteer who has been certified under the Program shall be eligible to receive a real property tax credit of Twenty Percent (20%) of the Township property tax liability on Qualified Real Property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability. If the tax is paid in the discount period, the Twenty Percent (20%) real property tax credit shall apply to the discount tax rate. Notwithstanding the above, this tax credit may only be claimed by one (1) Active Volunteer, per Qualified Real Property, per year.

B. Claim.

- (1) An Active Volunteer with a tax credit certificate may file a claim for the tax credit on their Qualified Real Property tax liability for the Township's real estate tax levy. The tax credit shall be administered as a refund by the Township. An Active Volunteer shall file the following:

- a. A true and correct receipt from the Township real estate tax collector of the paid Township real property taxes for the tax year which the claim is being filed;
- b. The tax credit certificate;
- c. Photo identification; and
- d. Documentation that the tax paid was for Qualified Real Property as defined in this Ordinance.

(2) If the Active Volunteer provides all documents required under this subsection, the Township shall issue the tax refund to the Active Volunteer.

C. Rejection of the Tax Credit Claim.

- (1) The Township shall reject the claim for a Township real property tax credit if the taxpayer fails to provide the documents required under Section 24-87 of this Ordinance.
- (2) If the Township 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 24-88.
- (3) An aggrieved taxpayer shall have Thirty (30) days to appeal the decision of the Township in accordance with Section 24-68 et seq. by providing written notice to the Township alleging:
 - a. The basis for the appeal of the decision;
 - b. The aggrieved taxpayer's evidentiary basis for the appeal;
 - c. Copies of any exhibits the taxpayer wishes to present to the reviewing body; and
 - d. A list of dates and times within the next Sixty (60) days when the taxpayer will not be available.

Section 24-88. Appeals.

A. Earned Income Tax Credit Appeals.

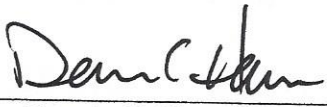
- (1) Any taxpayer aggrieved by a decision under Section 24-86 shall have a right to appeal said decision;
- (2) A taxpayer shall have Thirty (30) days to appeal a decision or rejection of claim; and
- (3) All appeals of decisions under Section 24-86 shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights, and codified in Section 24-60 in the Ordinance of the Township of Whitehall.

B. Real Property Tax Credit Appeals.

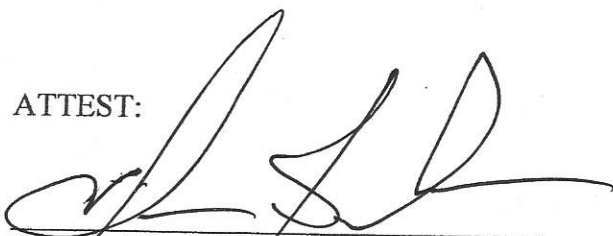
- (1) Any taxpayer aggrieved by a decision under Section 24-87 shall have a right to appeal said decision;
- (2) A taxpayer shall have Thirty (30) days to appeal a decision or rejection of claim; and
- (3) All appeals under Section 24-87 shall follow the provisions of Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights, and codified in Section 24-60 in the Ordinance of the Township of Whitehall.

DULY ORDAINED AND ENACTED this 12th day of August, 2019, at a regular public meeting in lawful session duly assembled.

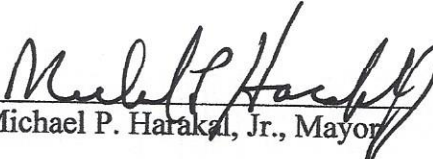
**BOARD OF COMMISSIONERS
TOWNSHIP OF WHITEHALL**

By: 
Dennis C. Hower, President

ATTEST:


Thomas Slonaker, Secretary

AND NOW, to wit, this 12th day of August 2019, the above is approved.


Michael P. Harakal, Jr., Mayor