

TOWNSHIP OF SHALER

ORDINANCE NO. 1960

**AN ORDINANCE OF THE TOWNSHIP OF SHALER, COUNTY OF ALLEGHENY AND
COMMONWEALTH OF PENNSYLVANIA, AMENDING ORDINANCE NO. 1943
ESTABLISHING A VOLUNTEER CREDIT PROGRAM AND AUTHORIZING LOCAL TAX
CREDITS FOR VOLUNTEER MEMBERS OF CERTIFIED TOWNSHIP VOLUNTEER FIRE
COMPANIES AND EMERGENCY MEDICAL SERVICE AGENCIES**

WHEREAS, on November 12, 2016, Governor Tom Wolf signed into law HG 1683 (Act 172 of 2016), which authorizes municipal governments to grant local tax credits to volunteers at a Volunteer Fire Company and Emergency Medical Service Agencies; and

WHEREAS, on November 14, 2017, the Board of Commissioners of the Township of Shaler enacted Ordinance No. 1943, which established a Volunteer Service Credit Program and authorized local tax credits for volunteer members of the certified Township Volunteer Fire Companies; and

WHEREAS, Ordinance No. 1943 provides for a tax credit of up to \$300 of the earned income levied by the Township of Shaler on an active volunteer who has been certified under the Township of Shaler Volunteer Service Credit Program; and

WHEREAS, pursuant to Act 172, the Township now wishes to offer a real estate tax credit to those qualified volunteers who otherwise would not be eligible for the earned income tax credit.

NOW, THEREFORE BE IT ORDAINED by the Board of Commissioners of the Township of Shaler that Article III, Section 22-8 of the Township of Shaler Code, also known as Ordinance No. 1943, be amended to read as follows:

Section 22-8 C. Earned Income Tax and Real Property Tax Credits.

- (1) Tax Credits. Each active volunteer who has been certified under the Township of Shaler Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$300 of the earned income tax levied by the Township of Shaler. 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 earned income tax liability.
- (2) Claim. An active volunteer with a tax credit certificate may claim a tax credit on his or her Township of Shaler earned income tax liability when filing a final return for the preceding calendar year with the authorized earned income tax collector.

- (3) Rejection of Tax Credit Claim.
- (a) The Tax Officer shall reject a claim for tax credit if the taxpayer is not on the official tax credit register issued by the Manager for the Township of Shaler.
 - (b) 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 Subsection D.
 - (c) Taxpayer shall have 30 days to appeal the decision of the Tax Officer pursuant to Subsection D.
- (4) For those qualified volunteers who are otherwise not eligible for the earned income tax credit due to their lack of an earned income they will be entitled to apply for a real estate tax credit of 20 percent on real estate taxes due annually to the Township on residential real estate owned and occupied by an active volunteer. The real estate tax credit for qualified volunteers will not exceed \$300.00 in any year.
- (a) Joint Ownership. An active volunteer may claim a credit for real estate taxes due to the Township on residential real property owned and occupied by the volunteer as a tenant by the entirety or a joint tenant.
 - (b) Protection for Real Estate Tax Refund. In order to claim a real estate tax refund on a real estate tax bill for the previous calendar, a volunteer shall first pay his (or her) real estate taxes due to the Township, and on or before the deadline for U.S. federal income tax returns for individuals, submit the following information to the Township Real Estate Tax Collector;
 - i. A copy of the active volunteers application, which is signed by the Chief or designee of a Volunteer Fire Company and the Supervisor, Chief or designee of a non-profit emergency medical services agency, and;
 - ii. A copy of the active volunteer's real estate tax bill for the previous calendar year or proof that that bill has been paid in full.
 - (c) Procedure to Issue Real Estate Tax Refund. The Township Real Estate Tax Collector shall match a volunteer's application with the approved list of active volunteers submitted by the Township's secretary. If the

volunteer's name appears on the approved list, the Real Estate Tax Collector shall direct the Township Treasurer to prepare a refund check for the 20 percent of the active volunteer's real estate tax liability, which may be either the full face amount of the real estate tax bill without a discount, or the amount paid by the active volunteer at discount.

(D) Appeals.

(1) Tax Credit Appeals.

- (a) Any taxpayer aggrieved by a decision under Subsection C shall have a right to appeal said decision.
- (b) A taxpayer shall have 30 days to appeal a decision or rejection of a claim.
- (c) All appeals of decisions under Subsection C shall follow the provisions of the Act of May, 1998, P.L. 301, No. 50, known as the "Local Taxpayer's Bill of Rights."

This Ordinance repeals and replaces by way of amendment those sections of prior Ordinances to the extent that they may be inconsistent herewith. In all other respects, those provisions of prior Ordinances will remain in full force and effect.

This Ordinance will be in full force and effect immediately upon its passage and approval.

ORDAINED AND ENACTED INTO LAW this 12th day of January, 2021.

ATTEST:

TOWNSHIP OF SHALER

Timothy J. Ragan

By David Shutter
David Shutter, President

