

NO. 03-24-OR

ORDINANCE

An ordinance of the County of Allegheny, Commonwealth of Pennsylvania, amending and supplementing the Allegheny County Code of Ordinances, Chapter 475, entitled “Taxation,” by the creation of a new Article XII entitled “Volunteer Service Tax Credit Program” in order to establish a uniform program of Allegheny County real property tax incentives for certain volunteer service providers.

Whereas, under the terms of Act 172 of 2016, now codified at 35 Pa.C.S.A. §79A01, *et. seq.*, the Pennsylvania General Assembly authorized certain municipal tax credits for volunteers serving in fire departments and EMS providers; and

Whereas, pursuant to 35 Pa.C.S.A. §79A13 (as amended in 2020), “[t]he governing body of a municipality may provide, by ordinance or resolution, for a tax credit against real property tax to be granted to an active volunteer. The tax credit shall apply to tax levied on residential real property owned and occupied by an active volunteer who is certified under section 79A23 (relating to certification). The amount of the tax credit authorized by an ordinance or resolution may not exceed 100% of the tax liability of the active volunteer.”; and

Whereas, Allegheny County meets the definition of “municipality” contained within 35 Pa.C.S.A. §79A03: “[a]ny county, city, borough, incorporated town, township, home rule municipality, optional plan municipality, optional charter municipality, similar general purpose unit of government which may be created or authorized by statute or any school district.”; and

Whereas, Allegheny County Council meets the definition of “governing body” provided in the same section, as it is “[a] governing body of a county, city council, borough council, incorporated town council, board of township commissioners, board of township supervisors, governing body of a school district, governing council of a home rule municipality or optional plan municipality or a governing council of any similar purpose government which may be created by statute after the effective date of this section and which has adopted a tax credit under this chapter.”; and

Whereas, Allegheny County Council shares the intent of the General Assembly as described in 35 Pa.C.S.A. §79A02, insofar as it wishes to acknowledge the value and the absence of any public cost for volunteer fire protection and nonprofit emergency medical service provided by active volunteers, and to encourage individuals to volunteer or for former volunteers to consider re-joining the active volunteer ranks of such agencies; and

Whereas, it is the judgment of Council that the eligibility considerations established at 35 Pa.C.S.A. §79A23 are both valid and sufficient to ensure appropriate program participation, and the intent of Council to adopt those eligibility considerations; and

Whereas, it is further the intent of Council to authorize a public hearing regarding the proposed County real property tax credit, as required by 35 Pa.C.S.A. §79A11(c), after introduction of this Ordinance;

The Council of the County of Allegheny hereby enacts as follows:

SECTION 1. Incorporation of the Preamble

The provisions of the preamble to this Ordinance are hereby incorporated in their entirety by reference herein.

SECTION 2. Amendment of the Code

The Allegheny County Code of Ordinances, Chapter 475, entitled "Taxation," is hereby amended and supplemented by the creation of a new Article XII entitled "Volunteer Service Tax Credit Program," comprised as follows:

Article XII
Volunteer Services Tax Credit Program

§475-70. Definitions.

The following words and phrases when used in this chapter shall have the meanings given to them in this section unless the context clearly indicates otherwise:

- A. "Active Volunteer." A volunteer for a volunteer fire company or nonprofit emergency medical service agency listed under Section 2(c) who has complied with, and is certified under, the Volunteer Service Credit Program.
- B. "Department." The Allegheny County Department of Emergency Services.
- C. "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.
- D. "Eligibility Period." The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.

- E. "Emergency Responder." A volunteer who responds to an emergency call with one of the entities listed under Section 2(c).
- F. "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.
- G. "Office" or "Office of Property Assessments." The Allegheny County Office of Property Assessments.
- H. "Qualified Real Property." A residential real property located within the boundaries of Allegheny County that is occupied as the domicile of and that is in whole or in part owned by an active volunteer.
- I. "Treasurer." The Treasurer.
- J. "Volunteer." A member of a volunteer fire company or a nonprofit emergency medical service agency.

§475-71. Establishment of real property tax credit.

- A. There is hereby created a tax credit against real property tax due and payable to Allegheny County. The goal of this program is to encourage membership and service in the County's volunteer fire companies and nonprofit emergency medical service agencies.
- B. The Department shall establish the annual criteria that must be met to qualify for credits under the real property tax credit 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:
 - i. fundraising
 - ii. providing facility or equipment maintenance
 - iii. 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 or a nonprofit emergency medical service agency.

5. The total number of years the volunteer has served.
- C. The Volunteer Service Credit Program is available to residents of Allegheny County who both:
1. In whole or in part own qualified real property located within Allegheny County; and
 2. Are members of any volunteer fire company or nonprofit emergency medical service agency that provides services within Allegheny County.
- D. A volunteer must meet the minimum criteria, set under the terms of this section, during the eligibility period to qualify for the tax credits established under the terms of this Article. For 2024 and each subsequent year thereafter, the eligibility period shall run from January 1st until October 31.
- E. The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency providing services within Allegheny County 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 Allegheny County Controller, the Treasurer, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, shall annually transmit to the County 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 Office of Property Assessments and Treasurer 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. Volunteers that have met the minimum criteria of the volunteer service credit program in a given tax year shall sign and submit an application for certification for the following tax year to their chief or supervisor. The chief or supervisor shall sign the application if the volunteer has met the minimum criteria of the volunteer service credit program and forward it to the Treasurer and Office of Property Assessments. Applications shall not be accepted by the County before January 1 or after March 31 of any tax year.
- G. The Treasurer shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. No later than June 1 of each tax year, the Treasurer shall approve all applicants that are on the notarized eligibility list and issue a tax credit certificate to all approved applicants.
- H. The Treasurer shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Treasurer shall issue updates, as needed, of the official Tax Credit Register to the following:

1. The Office of Property Assessments;
 2. Chief of the volunteer fire company(ies);
 3. Chief or supervisor of the nonprofit emergency medical services agency(ies);
- I. An emergency responder that 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 delineated in §471-71.C. An injured emergency responder shall provide documentation from a licensed physician with the application required under the terms of §471.71.F., stating that their 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. An injured emergency responder shall annually submit the application required under the terms of §475-71.F, 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 consecutive tax years.

§475-72. Real property tax credit.

- A. Each active volunteer who has been certified under the terms of this Article shall be eligible to receive a real property tax credit of 100% of the tax liability for the tax year in which an application for certification is submitted on qualified real property owned in whole or in part by such certified active volunteer; provided, however, that the total amount of the tax credit received by any certified active volunteer shall not exceed \$500 in any tax year. If the tax is paid in the penalty period for any given tax year, the tax credit shall only apply to the base tax year liability.
- B. 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 County's real estate tax levy. The tax credit shall be administered as a refund by the Treasurer. In order to receive a tax credit, an active volunteer shall file the following with the Treasurer no later than August 31 of each tax year:
- i. A true and correct receipt from the County real estate tax collector of the paid County real property taxes for the tax year which the claim is being filed.
 - ii. The tax credit certificate.
 - iii. Photo identification.

- iv. Documentation that the tax paid was for qualified real property as defined in this Article.
- C. Upon submission of all documents required under this subsection, the Treasurer shall issue the tax refund to the active volunteer no later than December 1 of each tax year.
- D. The Treasurer shall reject the claim for a County real property tax credit if the taxpayer fails to provide the documents required under the terms of Subsection B. If the Treasurer rejects a 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 the terms of this Article. Taxpayers shall have 30 days to appeal the decision of the Treasurer.

§475-73. Appeals.

Any taxpayer aggrieved by a decision rendered pursuant to the terms of §475-72.D. shall have a right to appeal said decision. All appeals under the terms of this Section shall follow the provisions of 2 Pa.C.S. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa.C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law."

§475-74. Tax credit term.

The tax credit established under the terms of this Article shall remain in effect until such time as this Article is repealed or amended.

§475-75. Penalties for false reporting.

Any person who knowingly makes or conspires to make a false report relating to eligibility for participation under the terms of this Article shall be punishable as provided for at 35 Pa.C.S.A. §79A31 or successor statute.

SECTION 3. Severability. If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.

SECTION 4. Repealer. Any Resolution or Ordinance or part thereof conflicting with the provisions of this Ordinance is hereby repealed so far as the same affects this Ordinance.

***PRIMARY SPONSORS: PRESIDENT CATENA and COUNCIL MEMBER
PALMOSINA***

CO-SPONSORS:

Enacted in Council, this 20th day of February, 2024,

Council Agenda No. 12916-24



Patrick Catena
President of Council

Attest: 

Jared E. Barker, Chief Clerk
Allegheny County Council

Chief Executive Office February 28th, 2024

Approved: 

Sara Innamurato
Chief Executive

Attest: 

Jennifer Liptak