RESOLUTION NO. 0116-2024B

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE EAST ALLEGHENY SCHOOL DISTRICT, ALLEGHENY COUNTY, PENNSYLVANIA ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES 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 identified in Section 2(D) who has complied with, and is certified under, the Volunteer Service Credit Program.

"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 identified in Section 2(D).

"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.

"School District." The East Allegheny School District.

"Volunteer." A member of a volunteer fire company.

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

A. **Establishment.** The East Allegheny School District hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and services in the community's volunteer fire companies.

B. **Establishment of Criteria.** The East Allegheny School District Board of School Directors hereby establishes, and may from time to time establish by resolution, the annual criteria that must be met to qualify for credits under the Volunteer Service Credit Program. Unless or until changed by Resolution, the criteria will remain unchanged from year to year.

C. **Initial Criteria.** In order to qualify for credits under the Volunteer Service Credit Program, an individual must have been a member of his or her respective organization for one (1) full year as of the date of the application, and the individual must meet any three (3) of the following criteria:

1. Answers at least twenty (20) alarms per eligibility period;
2. Completed at least sixteen (16) hours of certified training per eligibility period;
3. Completed at least twelve (12) hours of fundraising activities per eligibility period;
4. Completed at least twelve (12) hours of record keeping activities per eligibility period;
5. Completed at least twelve (12) hours of station property maintenance per eligibility period;

D. **Eligible Entities.** The Volunteer Service Credit Program is available to residents of the East Allegheny School District who are volunteers of the following volunteer fire companies that provide service within the School District:

Fire Department of North Versailles
West Wilmerding Fire Department
Wilmerding Volunteer Fire Department
Crestas Fire Department
United Volunteer Fire and Rescue

E. **Eligibility Period.** In order to qualify for credits under the Volunteer Service Credit Program, a volunteer must meet the minimum criteria, established above or by resolution from time to time, during the eligibility period running from January 1st, until December 31st, of each year.

F. **Recordkeeping.** The chief of each volunteer fire company listed under Section 2(D) 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 School Directors of the School District, the State Fire Commissioner, and the State Auditor General. The chief, or supervisor, shall annually transmit to the School District 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 School District no later than January 31st, of each year, showing the names of those members who met the eligibility criteria during the preceding Eligibility Period. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

G. Injured Volunteers.

1. An emergency responder who is injured during an emergency response call may be eligible for future tax credits and may appear on the eligibility list provided by the chief of each volunteer fire company listed under Section 2(D). 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(D).
2. If an individual's name appears on an eligibility list, the eligibility list shall indicate explicitly that the individual's eligibility is as an injured volunteer and shall be accompanied by satisfactory documentation from a licensed physician stating that the individual's 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 Eligibility Period.

3. An injured emergency responder shall annually submit updated documentation to the chief of their volunteer fire company from a licensed physician stating that the injury still exists and prevents the individual from qualifying as an active volunteer and upon submitting each documentation again shall be deemed an active volunteer for that Eligibility Period. An injured emergency responder shall only be deemed an active volunteer for a maximum of five (5) consecutive Eligibility Periods.

SECTION 3. TAX CREDIT.

A. **Tax Credit.** Each active volunteer whose name appears on the eligibility list and who complies with the requirements of this School District Volunteer Service Credit Program shall be eligible to receive a tax credit, in an amount described herein, to be received as a refund on the taxpayer's tax levied by the School District on qualified real property. Appearing on the eligibility list does not automatically entitle the active volunteer to a tax credit. The active volunteer must apply for the tax credit, as contemplated in Section 4, each year.

B. **Amount and Limit.** The credit provided by this Resolution shall up to three hundred dollars ($300) per volunteer firefighter on the taxpayer's tax levied by the School District on homestead residential real property but the credit shall not exceed $7,000 for all departments the total of the active volunteer's base tax year tax liability with respect to qualified real property when not accounting for any additional amount paid as a penalty. This is a non-refundable credit.

SECTION 4. PROCEDURES.

A. **Application.** A volunteer who has met the minimum criteria of the Volunteer Service Credit Program may apply for the credit provided herein by submitting to the School District Board Secretary a completed application for the Volunteer Service Credit Program, using a form provided by the School District. Applications must be submitted by April 1st, of each year, and applications will **not** be accepted by the School District after such date. Along with the completed application, an active volunteer shall file the following with the School District Board Secretary:

1. A true and correct receipt from the School District real estate tax collector showing the paid School District real property taxes for the tax year in which the claim is being filed.
2. Photo identification.
3. Documentation that the tax paid was for qualified real property as defined in this Resolution. E.g., documentation showing that the property is owned AND occupied by an active volunteer may include, but is not limited to, utility bills, tax receipt, Deed.
4. If deemed acceptable in the discretion of the School District Board Secretary, any other documentation that in lieu of the above items may confirm the active volunteer's eligibility for the credit.

B. **Application Review.** The School District Board Secretary shall review the completed applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. If an applicant appears on the eligibility list and provides all

documents required under this Section, the School District Board Secretary shall place that applicant's name on the Official Tax Credit Register described herein. The Official Tax Credit Register shall be compiled and presented by the School District Board Secretary to the School District Board of Directors no later than April 30th, of each year.

Rejection of Application. The School District Board Secretary shall reject an application for a tax credit if taxpayer is not on the official eligibility list or does not provide the documents required by this Section. If the School District Board Secretary rejects an application, 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. Taxpayers shall have thirty (30) days to appeal the decision of the School District Board Secretary. Appeals shall be scheduled and heard before the School District Board, sitting either in whole or in committee.

C. **Official Tax Credit Register.** The School District Board of School Directors shall approve the official Tax Credit Register to identify all active volunteers who are eligible to receive the credit hereunder. The School District Board Secretary shall issue updates of the official Tax Credit Register, as needed, to the following:
   1. Board of School Directors
   2. Chief of the volunteer fire company(ies)

D. **Payment of Credit.** Once the School District Board of Directors approves the annual Tax Credit Register, the School District Board Secretary shall issue the tax refund to the active volunteer, no later than June 1st.

SECTION 5. APPEALS.

A. **Appeal Rights Generally**. Any taxpayer aggrieved by a decision under Section 3 shall have a right to appeal said decision, by filing an appeal with thirty (30) days of the rejection of a claim.

B. **Method of Appeal**. All appeals relating to real property tax 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."

SECTION 6. SEVERABILITY.

In the event that any provision, section, sentence, clause, or part of this Resolution 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 School District that such remainder shall be and shall remain in full force and effect and for this purpose the provisions of this Resolution are hereby declared to be severable.

SECTION 7. EFFECTIVE DATE.

This ordinance shall be effective upon adoption for Eligibility Periods starting January 1, 2025, for real estate tax year starting July 1, 2024.

RESOLVED AND ADOPTED at a duly advertised public meeting of the East Allegheny School District Board of School Directors on this 16 day of January 2024.

ATTEST: EAST ALLEGHENY SCHOOL DISTRICT

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Board Secretary President