

BOROUGH OF LIGONIER
COUNTY OF WESTMORELAND
COMMONWEALTH OF PENNSYLVANIA

Ordinance No. 587

**AN ORDINANCE OF THE COUNCIL OF THE BOROUGH OF LIGONIER,
WESTMORELAND COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER
SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER
MEMBERS OF THE LIGONIER VOLUNTEER HOSE COMPANY #1 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 listed under Section 2(c) 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 earn credit under the Volunteer Service Credit Program.

“Emergency Responder.” A volunteer who responds to an emergency call with the entity listed under Section 2 (c).

“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.

“Volunteer.” A member of a volunteer fire company.

Section 2 – Volunteer Service Credit Program

- A) **Establishment.** Ligonier Borough hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community’s volunteer fire company.

B) **Program Criteria.** The Council 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:
 - (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.
- (5) The total number of years the volunteer has served.

C) **Eligible Entities.** The Volunteer Service Credit Program is available to residents of the Borough who are volunteers of the Ligonier Volunteer Hose Company #1 (“LVHC”).

D) **Eligibility Period.** 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 Section 3.

- (1) For 2024 and each subsequent year thereafter, the eligibility period shall run from January 1st until December 31st.

E) **Recordkeeping.** The chief of LVHC 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 Borough Council, the State Fire Commissioner and the State Auditor General. The chief shall annually transmit to the Borough 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 Borough no later than January 12th of each year. The chief shall post the notarized eligibility list in an accessible area of the volunteer agency’s facilities. (*Act 172 states the eligibility list must be transmitted to the borough no later than 45 days before the tax notice is sent.*)

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. The chief shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program and forward it to the Borough Secretary. Applications shall not be accepted by the Borough after April 1st of each year.

G) **Municipal Review.** The Borough Secretary shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Borough Council shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Borough shall be issued a tax credit certificate by the Borough Secretary.

H) **Official Tax Credit Register.** The Borough shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Borough Secretary shall issue updates, as needed, of the official Tax Credit Register to the following:

(1) Borough Council;

(2) Chief of LVHC;

(3) Tax officer for the Borough Tax Collection District.

I) **Injured Volunteers.**

(1) 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 for the LVHC.

(2) An injured emergency responder shall provide documentation from a licensed physician with the application required under Section 2 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.

(3) An injured emergency responder shall annually submit the application required under Section 2, 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.

Section 3 – Earned Income Tax Credit

A) **Tax Credit.** Each active volunteer who has been certified under the Ligonier Borough Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$300.00 [*Note: Specify specific dollar amount*] of the Earned Income Tax levied by the Borough. 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.**

(1) An active volunteer with a tax credit certificate may file a claim for the tax credit on their Borough earned income tax liability. When filing a final return for the preceding calendar year with the tax officer for the Ligonier Borough Tax Collection District.

B) **Rejection of Tax Credit Claim.**

(1) The tax officer shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the Borough Secretary.

(2) 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 Section 5.

(3) Taxpayers shall have 30 days to appeal the decision of the tax officer.

Section 4 – Real Property Tax Credit

A) **Tax Credit.** Each active volunteer who has been certified under the Ligonier Borough Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 50% (*Act 91 increased the allowable value of the real estate tax credit from 20% to 100% of the tax liability.*) of the Borough 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.

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 Borough's real estate tax levy. The tax credit shall be administered as a refund by the Borough Treasurer. An active volunteer shall file the following with the Borough Secretary

(i) A true and correct receipt from the Borough real estate tax collector of the paid Borough 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 Ordinance.

(2) If the active volunteer provides all documents required under this subsection, the Borough Treasurer shall issue the tax refund to the active volunteer.

C) Rejection of the Tax Credit Claim.

(1) The Borough Secretary shall reject the claim for a Borough real property tax credit if the taxpayer fails to provide the documents required under subsection (B)(1).

(2) If the Borough Secretary 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 5.

(3) Taxpayers shall have 30 days to appeal the decision of the Borough Secretary.

Section 5 - Appeals

A) Earned Income Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section 3 shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals of decisions under Section 3 shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

B) Real Property Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section 4 shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals under Section 4 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 – Penalties for False Reporting

- A) Any person who knowingly makes or conspires to make a false report in an application for certification under this Ordinance commits a misdemeanor of the first degree, punishable by a fine of \$2,500.00.

- B) Any person who knowingly provides or conspires to provide false information that is used to compile a service log under this Ordinance commits a misdemeanor of the first degree, punishable by a fine of \$2,500.00.

Section 7 - 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 Borough Council 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 8 – Effective Date

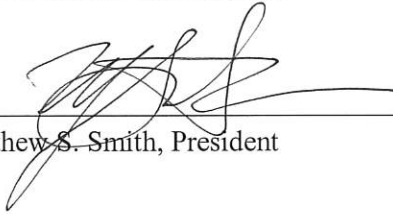
This Ordinance shall become effective upon enactment.

ENACTED and ordained this 14th day of November, 2024.

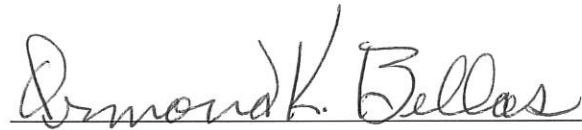
ATTEST:

BOROUGH OF LIGONIER


Secretary

By: 
Matthew S. Smith, President

Examined and approved this 14th day of November, 2024.


Mayor

