

Southern York County School District

Resolution

Volunteer Firefighters and Emergency Medical Services Tax Credit Program

A RESOLUTION providing tax credits to certain resident fire company volunteers and emergency medical services volunteers that meet the criteria, establishing the criteria and qualifications for eligibility to receive a tax credit, and providing penalties for fraudulent claims.

WHEREAS, Act 172 of 2016, Title 35 Health and Safety was amended in December 2020 to allow school districts to participate in the volunteer firefighter and emergency medical services tax credit program; and

WHEREAS, the Board of Education (the “Board”) of the Southern York County School District (the “School District”) recognizes the need for community volunteers for local fire companies and emergency services; and

WHEREAS, the goal of the Program is to encourage membership and service in the community’s volunteer fire companies and emergency medical services.

NOW THEREFORE, the Board of the Southern York County School District hereby adopts the following Resolution, to be known as the Volunteer Firefighters and Emergency Medical Services Tax Credit Program.

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 or nonprofit emergency medical service agency listed under Section 2 who has complied with, and is certified under, the Volunteer Firefighters and Emergency Medical Services Tax 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 Firefighters and Emergency Medical Services Tax Credit Program. Each year the eligibility

period will run from January 1, to December 31, beginning January 1, 2022 to December 31, 2022.

“Emergency Responder.” A volunteer who responds to an emergency call with one of the entities listed under Section 2(B).

“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 or a nonprofit emergency medical service agency.

Section 2: Volunteer Service Tax Credit Program

A. Establishment. The School District hereby establishes a Volunteer Firefighters and Emergency Medical Services Tax Credit Program. The goal of the program is to encourage membership and service in the community’s volunteer fire companies and nonprofit emergency medical service agencies.

B. Eligible Entities. The Volunteer Firefighters and Emergency Medical Services Tax Credit Program is available to residents of the School District who are volunteers of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to School District residents:

- (1) Glen Rock Hose and Ladder Company
- (2) Glen Rock Ambulance Company
- (3) Jefferson Volunteer Fire Company
- (4) Rose Fire Company
- (5) Shrewsbury Volunteer Fire Company

C. Program Criteria for FIRE COMPANIES. Following is the annual criteria that must be met to qualify for credits under the program:

- (1) The member must be an active member of the fire department, off probation and in good standing for the duration of the Eligibility Period.

(2) An Active Volunteer shall accrue a minimum of 200 points within a calendar year (January 1st to December 31st) to be an eligible participant of the Program.

(3) The point system under which the required 200 points can be accumulated, is as follows, and 100 of the 200 points must come from Category Two:

a. Category One

i. Elective Offices:

1. Fire Company President/Vice President= 100 points per year
2. Fire Company Secretary = 100 points per year
3. Fire Company Treasurer = 100 points per year
4. Fire Company Assistant Treasurer = 100 points per year
5. Relief Treasurer = 100 points per year
6. All Other Elective Offices = 50 points per year

ii. Activities:

1. Fire or Ambulance Calls = 1 point per call
2. Work Details = 1 point per hour
3. Ambulance Meetings = 1 point per meeting
4. Committee Meetings = 1 point per meeting
5. Training = 1 point per hour
6. Business Meetings = 2 points per meeting
7. Relief Meetings = 2 points per meeting

b. Category Two - Fundraising and Educational Activities:

i. Any Fundraising Activity Authorized by the Fire Company = 4 points per hour.

ii. Public Fire Safety Education Authorized by the Fire Company = 4 points per hour.

c. Points may only be earned for only one (1) activity or event during a specific hour. In the event of questions with regard to the applicability of points to a specific event, the Fire Company President shall make the final determination, unless it involves the President's activities, in which case, the Vice-President, Secretary, and Treasurer, shall decide the matter by a majority decision. For example, if volunteering under Category Two and perform an activity under

Category One, points shall be awarded according to the actual activity during any specific hour.

D. Program Criteria for EMERGENCY MEDICAL SERVICE AGENCIES (EMS).

Following is the annual criteria that must be met to qualify for credits under the Program:

(1) The member must be an active member of the EMS department, off probation and in good standing for the duration of the Eligibility Period.

(2) An Active Volunteer shall accrue a minimum of 200 points within a calendar year (January 1 to December 31 to be an eligible participant of the Volunteer Firefighters and Emergency Medical Services Tax Credit Program.

(3)The point system under which the required 200 points can be accumulated, is as follows:

a. Category One - Elective Offices:

- i. President = 150 points per year
- ii. Vice-President I EMS Lt. = 150 points per year
- iii. EMS Chief= 150 points per year
- iv. Secretary= 150 points per year
- v. Treasurer= 150 points per year
- vi. Assistant Secretary/Treasurer= 50 points per year
- vii. Trustee= 50 points per year

b. Category Two -Activities:

- i. Confirmed Duty Hours = 1 point per hour
- ii. EMS Calls = 1 point per call
- iii. Special Event Standby = 1 point per hour
- iv. Work Details = 1 point per hour
- v. Ambulance Crew "Monthly" Meetings= 5 points per meeting
- vi. Training = I point per hour of certified training
- vii. Business Meetings = 2 points per meeting

E. 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 call with one of the entities listed under Section 2(B).

(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.

F. Recordkeeping. The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section 2(B) shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Firefighters and Emergency Medical Services Tax Credit Program. Service logs shall be subject to review by the Board of Education, 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 Firefighters and Emergency Medical Services Tax Credit Program. The notarized eligibility list shall be transmitted to the School District no later than February 15 of each year. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

G. Application. Volunteers that have met the minimum criteria of the Volunteer Firefighters and Emergency Medical Services Tax Credit Program shall sign and submit an application for certification to their chief or supervisor. The chief or supervisor shall sign the application if the volunteer has met the minimum criteria of the Volunteer Firefighters and Emergency Medical Services Tax Credit Program, and forward it to the School District business manager. Applications shall not be accepted by the School District after February 28 of each year.

Section 3: Filing of Tax Credit

An active volunteer, who shall be a resident of Southern York County School District, with a tax credit certificate may file a tax credit on their school district earned income tax liability when

filing a final return for the year with York Adams Tax Bureau or may file for a refund of a portion of school district real estate taxes paid. The steps to follow are:

Step 1

Fire Chief or supervisor shall transmit to the school district business manager, no later than February 15 of each year, a notarized Eligibility List of all volunteers that have met the minimum criteria for the credit.

Step 2

Volunteers that have met the minimum criteria shall sign and submit an Application for Certification to their Fire Chief or supervisor, which notes whether they are asking for a credit for earned income taxes or real estate taxes. The Chief or supervisor shall sign the application and forward it to the school district business manager no later than February 28, 2022.

Step 3

School district business manager shall review the applications for credit eligibility and cross reference them with the notarized eligibility list.

Step 4

A report of eligible volunteers will be presented to the Board at the following meeting. The Board shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board shall be issued a tax credit certificate for taxes levied by the School District by the School District business manager. This certificate must be submitted by the applicant when filing their local earned income tax or submitted to the district for a refund of school real estate taxes.

Section 4: Tax Credit Register

Official Tax Credit Register. The School District shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The business manager shall issue updates, as needed, of the official Tax Credit Register to the following:

- (1) Board of School Directors;
- (2) Chief of the volunteer fire company(ies);
- (3) Chief or supervisor of the nonprofit emergency medical services agency(ies);
- (4) Tax officer for the School District Tax Collection

Section 5: Tax Credit

Each active volunteer who has been certified under the Southern York County School District Volunteer Tax Credit Program shall be eligible to receive a tax credit of up to \$500 (or the pro rata share of \$50,000, whichever is less) of either earned income tax levied by the School District OR school real estate taxes paid. The credit is for one or the other of the taxes and cannot be combined. In the event an active volunteer's earned income or real estate taxes paid are less than the amount of the tax credit, the tax credit shall equal the individual's tax liability.

It is the sole discretion of the District whether the credit is issued as a refund check for taxes paid or a credit for future tax liability.

Section 6: Earned Income Tax Credit

A. Tax Credit. Each active volunteer who has been certified under the Volunteer Firefighters and Emergency Medical Services Tax Credit Program shall be eligible to receive a tax credit of up to \$500.00 (or the pro rata share of \$50,000, whichever is less) of the Earned Income Tax levied by the School District. 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. Each active volunteer can choose to apply for either the Earned Income Tax Credit or the Real Property Tax credit, but not both.

B. Claim. An active volunteer with a tax credit certificate may file a claim for the tax credit on their School District earned income tax liability. When filing a final return for the preceding calendar year with the tax officer for the School District.

C. Rejection of Earned Income Tax Credit Claim.

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

(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 8.

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

Section 7: Real Property Credit

A. Tax Credit. In lieu of obtaining an earned income tax credit, any active volunteer who has been certified under the Volunteer Firefighters and Emergency Medical Services Tax Credit Program shall be eligible to receive a real property tax credit of up to \$500 of the school district 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. Each active volunteer can choose to apply for either the Earned Income Tax Credit or the Real Property Tax credit, but not both.

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 school district's real estate tax levy. The tax credit shall be administered as a refund by the school district. An active volunteer shall file the following with the school district:

(a) A copy of the School District real estate tax bill of the volunteer so that the District may verify the School District real property taxes for the tax year which the claim is being filed have been paid.

(b) The tax credit certificate.

(c) Photo identification.

(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 School District business manager shall issue the tax refund to the active volunteer.

C. Rejection of the Real Estate Tax Credit Claim.

(1) The secretary of the School District shall reject the claim for a School District real property tax credit if the taxpayer fails to provide the documents required under subsection (B)(1) of this Section 7.

(2) If the School District 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 8.

(3) Taxpayers shall have 30 days to appeal the decision of the School District secretary.

Section 8: Appeals.

A. Earned Income Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section 6 paragraph C 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 6 paragraph C shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

(4) All appeals will follow Board Policy 621: Local Taxpayer Bill of Rights, which may be found on the website; www.sycsd.org.

B. Real Property Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section 7 paragraph C 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 7 paragraph C 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 9: Fraudulent Claim

In any case in which a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full and a penalty of twenty-five (25%) percent of the amount claimed shall be imposed. The penalty and the amount of the disallowed claim, if the claim had been paid, shall bear interest at the rate of one-half (1/2) of the (1%) percent per month from the date of the claim until repaid. The claimant and any person who assisted in the preparation of filing of a fraudulent claim shall be subject to criminal prosecution in accordance with applicable provisions and penalties as provided in the Pennsylvania Crimes Code.

Section 10: Severability

The provisions of this Resolution are severable; if any word, phrase, clause, sentence, sections or provision of this Resolution is for any reason held to be unconstitutional or illegal or invalid, the decision of any Court shall not affect or impair any of the remaining provisions of this Resolution. It is hereby declared to be the intent of the Board of Education of the Southern York County School District that this Resolution would have been adopted had such unconstitutional or illegal or invalid word, phrase, clause, sentence, section or provision thereof not been included herein.

Section 11: Continue Effect

This Resolution and the provisions hereof shall continue in full force and effect beginning with the 2022-23 fiscal year and shall continue in full force from year to year unless the same is rescinded, revoked or amended by formal action of the Board of Education.

Adopted this day: 10/20/22

BOARD OF SCHOOL DIRECTORS

SOUTHERN YORK COUNTY SCHOOL DISTRICT

President

Susan M. Shan
Secretary