

RESOLUTION

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE CLAYSBURG-KIMMEL SCHOOL DISTRICT, BLAIR COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING EARNED INCOME AND REAL ESTATE TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICE AGENCIES; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS

SECTION 1. SHORT TITLE. This resolution shall be known as the “Volunteer Service Credit Program Resolution.”

SECTION 2. 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 identified in Section 3(B) 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 one of the entities identified in Section 3(B).

“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.

“School District.” The Claysburg-Kimmel School District.

“Volunteer.” A member of a volunteer fire company or a nonprofit emergency medical service agency.

SECTION 3. VOLUNTEER SERVICE CREDIT PROGRAM.

A. **Establishment.** The Claysburg-Kimmel School District hereby establishes a Volunteer

Service Credit Program as authorized by Act 172 of 2016, 35 Pa.C.S.A. § 79A01 *et seq.* The goal of the program is to encourage membership and service in the community's volunteer fire companies and nonprofit emergency medical service agencies by providing Earned Income Tax credits to qualified Active Volunteers.

B. Eligible Entities. The Volunteer Service 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 services within the School District:

1. Claysburg Fire Company.
2. Blue Knob Volunteer Fire Company

C. Program Criteria. The Claysburg-Kimmel School District Board of School Directors hereby establishes and may from time to time adopt and/or amend by amended Resolution, the annual criteria that must be met to qualify for Earned Income Tax credits under the Volunteer Service Credit Program. Unless or until amended and reenacting Resolution, the criteria will remain unchanged from year to year.

1. In order to qualify for tax credits under the Volunteer Service Credit Program, a volunteer must have been a member of his or her respective organization for one (1) full year as of the date of the application and meet any two (2) of the following criteria:
 - a. Answered at least thirty (30) % of the total # of Emergency Response Calls per Eligibility Period.
 - b. Completed at least thirty (30) % of the total # of hours of certified training per Eligibility Period.
 - c. Participated in at least thirty (30) % of the total # of fundraising activities per Eligibility Period.

D. Eligibility Period. In order to qualify for Earned Income Tax credits under the Volunteer Service Credit Program, a volunteer must meet the minimum program criteria during the eligibility period running from January 1, until December 31, of each year.

E. Recordkeeping. The chief of each volunteer fire company listed under Section 3(B) 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, annually shall 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 31, of each year, showing the names of those volunteers who met the program criteria during the preceding Eligibility Period. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency facilities.

F. 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 3(B). 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 3(B).

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 from a licensed physician stating that the injury still exists and prevents the individual from qualifying as an active volunteer and upon submitting such 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 4. EARNED INCOME TAX CREDIT.

A. **Tax Credit.** Each Active Volunteer whose name appears on the notarized eligibility list and who complies with the requirements of this School District Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$200, 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.

B. **Claim.** An Active Volunteer may file an application for the tax credit on their School District Earned Income Tax liability. The application must include a true and correct copy of a W-2 showing the Earned Income Tax has been withheld and paid, specifically showing that the Earned Income Tax was withheld for the benefit of the School District's Earned Income Tax levy.

SECTION 6. PROCEDURES.

A. **Application.** Volunteers that have met the minimum program criteria shall sign and submit an application for certification to their chief or supervisor, using a form provided by the School District. 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 School District's Board Secretary or designee. Applications must be submitted by April 1st of each year, and applications shall not be accepted by the School District after such date. The School District's Board Secretary or designee may require any other documentation necessary to reasonably confirm the Active Volunteer's eligibility for the tax credit.

B. **Application Review.** The School District Board Secretary or designee 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 School Directors no later than April 30, of each year.

C. Rejection of Application. The School District Board Secretary or designee shall reject an application for a tax credit if the taxpayer is not on the official eligibility list or does not provide the documents required by this Resolution. If the School District Board Secretary or designee rejects the 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 or designee.

D. 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 or designee 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);
3. Tax officer for collection, if necessary.

E. Payment of Credit. Once the School District Board of School Directors approves the annual Tax Credit Register, the School District Board Secretary or designee shall issue the tax refund to the Active Volunteer, no later than June 1.

SECTION 7. APPEALS.

A. Appeal Rights Generally. Any taxpayer aggrieved by a decision under Section 4 and/or Section 5 shall have a right to appeal said decision, by filing an appeal within thirty (30) days of the rejection of a claim.

B. Method of Appeal. All appeals of decisions under Section 4 shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights. All appeals under Section 5 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 8. 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 Resolution, 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 9. EFFECTIVE DATE.

This Resolution shall be effective upon adoption for Eligibility Periods starting January 1, 2022, for earned income tax year starting January 1, 2022, and shall continue in effect from year to year.

RESOLVED AND ADOPTED at a duly advertised public meeting of the Claysburg-Kimmel School District Board of Directors on this 12th day of January, 2022.

ATTEST:

CLAYSBURG-KIMMEL SCHOOL DISTRICT

Michelle R. Smithmyer

Board Secretary

Rich Gergely

President