

**Borough of St. Lawrence**  
**Berks County, Pennsylvania**  
**Volunteer Service Credit Program**  
**Ordinance No. 448**

**AN ORDINANCE OF THE BOROUGH COUNCIL OF THE BOROUGH OF ST. LAWRENCE, BERKS COUNTY, PENNSYLVANIA, REPLACING ORDINANCE 441 RE-ESTABLISHING UNDER THE TERMS SET FORTH HEREIN A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTED TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES AND EMERGENCY RESPONDERS AND REVISING ESTABLISHED ADMINISTRATIVE PROCEDURES AND APPEALS**

**SECTION 1. REPEAL OF ORDINANCE NO. 441.** Ordinance No. 441, adopted December 13, 2018, which created a Volunteer Service Tax Credit, is hereby repealed and replaced by the terms of this Ordinance

**SECTION 2. DEFINITIONS.**

When used in this Ordinance, the following words and phrases 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(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 one of the entities 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 or a nonprofit emergency medical service agency.

**SECTION 3. VOLUNTEER SERVICE CREDIT PROGRAM.**

- A) Establishment.** The Borough of St. Lawrence hereby establishes a Volunteer Service Credit Program for the residents of the Borough of St. Lawrence. The goal of the program is to encourage membership and service in the providers of the community's volunteer fire companies and nonprofit emergency medical service agencies.
- B) Program Criteria.** Borough Council shall establish, by resolution, the annual criteria that the volunteer must meet to qualify for credits under the program:
- (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) Eligible Entities.** The Volunteer Service Credit Program is available to residents of the Borough of St. Lawrence, who are volunteers of Fire Departments and nonprofit emergency medical service agencies which provide emergency response in the Borough of St. Lawrence and recognized, by resolution, of Borough Council as such providers.
- 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) Eligibility Period: January 1 through December 31 of each calendar year.
- E) Recordkeeping.** Eligible entities required to maintain specific records for each eligible volunteer to determine compliance with their qualifications for the program, as follows:
- (1) **Service Logs:** Eligible organizations shall have the director of operations (i.e., fire chief, director) or an equivalent supervisor, and shall keep specific records of each volunteer's activities in a Service log to establish credits under the Volunteer Service Credit Program.
    - (i) Service Logs shall record the information identified in 2.(B) Program Criteria as set by Resolution
    - (ii) Service Logs shall be subject to review by the appropriate State Agencies and the Borough of St. Lawrence

(2) **Eligibility List:** The director of operations for an eligible entity shall create an eligibility list of all volunteers who have met the Volunteer Service Credit Program's minimum criteria.

- i) **List Transmittal:** The notarized eligibility list shall be annually delivered to Borough Council no later than January 15<sup>th</sup> of each year.
- ii) **Volunteer Agency to Post List:** The director of operations shall post the notarized eligibility list in an accessible area of their facilities.

**F) Application.** To apply for the Volunteer Service Credit Program, Volunteers shall meet the following:

- (1) The minimum criteria to receive the credit.
- (2) Be on the notarized eligibility list submitted by the eligible entity
- (3) Submit an application, on the required form, to the Borough Treasurer
- (4) Submit the requested documents with the application.
- (5) Submit the application no later than 30 days past the Individual Local Earned Income Tax (Berks Earned Income Tax Bureau) filing deadline.

**G) Municipal Review.** The Borough Manager shall cross reference the application with the notarized eligibility lists, review for document compliance, and certify that the application is complete and eligible for credit under the Volunteer Service Credit Program. The Borough Manager shall submit a list of the certified applications to Borough Council for approval. The Borough Council shall approve all applicants, who submit a certified application, that are on the notarized eligibility lists. Upon approval by Borough Council, the certified application becomes the tax credit certificate. The Borough Treasurer shall issue a refund to the volunteer based on the tax credit certificate.

**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 Manager shall issue updates, as requested, of the official Tax Credit Register to the Borough Council and eligible entities.

**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 call with one of the entities listed under Section 2(c).
- (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 4. MUNICIPAL EARNED INCOME TAX CREDIT.**

**A) Tax Credit.** Each active volunteer who has been certified under the Borough of St. Lawrence Volunteer Service Credit Program shall be eligible to receive a tax credit, by reimbursement from the Borough, of up to \$500.00 of the Earned Income Tax levied by the Borough of St. Lawrence, which is .5%, for the previous tax year. When an active volunteer's earned income tax liability is less than the amount of the eligible tax credit, the tax credit shall equal the individual's tax liability. Borough Council may change the maximum reimbursement amount, by Resolution, not to exceed the maximum amount authorized by the State.

#### **B) Claim.**

- (1) An active volunteer may file by application (See Section 2.F), to the Borough Treasurer for the preceding calendar year, with the following documentation:
  - (i) A true and correct copy of the volunteer's prior year local income tax return as filed
- (2) If the active volunteer provides all documents required under this subsection, the Borough of St. Lawrence's Treasurer shall issue the municipal earned income tax credit as a refund after Borough Council approval of the certified application.

#### **C) Rejection of Tax Credit Claim.**

- (1) If the Borough Manager rejects the claim for failure to submit the required documentation, the taxpayer shall be notified in writing of the deficiency. The taxpayer shall have thirty (30) days to correct the deficiency. If the required documentation is not received the claim is rejected.
- (2) The Borough Manager shall reject a claim for a tax credit if the application submitted cannot be certified for approval by Borough Council.
- (3) If the Borough Manager 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 Manager.

#### **SECTION 5. MUNICIPAL REAL PROPERTY TAX CREDIT.**

**A) Tax Credit.** Each active volunteer who has been certified under the Borough of St. Lawrence Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 50% of the municipal tax liability paid the previous year on a qualified real property. If the tax is paid in

the penalty period, the tax credit shall only apply to the flat rate tax year liability. Borough Council may change the percent of tax credit, by Resolution, not to exceed the maximum percent authorized by the State.

**B) Claim.**

(1) An active volunteer may file by application (See Section 2.F), to the Borough Treasurer for the preceding calendar year.

(i) A true and correct receipt from the Borough real estate tax collector of the paid municipal real property taxes for the tax year which the claim is being filed.

(2) If the active volunteer provides all documents required under this subsection, the Borough of St. Lawrence's treasurer shall issue the municipal real property tax credit as a refund after Borough Council approval of the certified application.

**C) Rejection of the Tax Credit Claim.**

(1) The Borough Manager shall reject the claim for a municipal real property tax credit if the taxpayer fails to provide the documents required under subsection 5.(B)(1).

(2) If the Borough Manager 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 6.

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

**SECTION 6. APPEALS.**

**A) Earned Income 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 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.

**B) Real Property Tax Credit Appeals.**

(1) Any taxpayer aggrieved by a decision under Section 5 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 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 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 of St. Lawrence 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 be effective immediately.

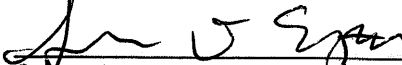
**ENACTED AND ORDAINED** into an Ordinance this 10<sup>th</sup> day of June, 2021

**BOROUGH OF ST. LAWRENCE**

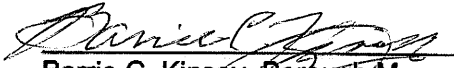
By:

  
\_\_\_\_\_  
Council (Vice) President

Attest:

  
\_\_\_\_\_  
Susan D. Eggert, Secretary

**APPROVED** as an Ordinance this 10<sup>th</sup> day of June, 2021.

  
\_\_\_\_\_  
Barrie C. Kinsey, Borough Mayor

**PUBLIC HEARING AND  
ENACTMENT NOTICE**

Notice is hereby given that the Borough Council of the Borough of St. Lawrence, Berks County, Pennsylvania, will hold a public hearing for the purpose of considering a proposed ordinance on Thursday, June 10, 2021 at 7:30 p.m. in the Tecklenburg Hall at the St. Lawrence Borough Hall, 3540 St. Lawrence Avenue, Reading, Pennsylvania 19606. Meetings are streamed live on the St. Lawrence Borough YouTube Channel which may be accessed from the Borough's website at <https://stlawboro.us>. The proposed ordinance may be adopted during the regularly scheduled Borough Council meeting following the hearing or at a subsequent meeting. A summary of the proposed ordinance is set forth below:

**AN ORDINANCE OF THE BOROUGH COUNCIL OF THE BOROUGH OF ST. LAWRENCE, BERKS COUNTY, PENNSYLVANIA, REPLACING ORDINANCE 441 RE-ESTABLISHING UNDER THE TERMS SET FORTH HEREIN A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTED TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES AND EMERGENCY RESPONDERS AND REVISING ESTABLISHED ADMINISTRATIVE PROCEDURES AND APPEALS.**

Copies of the full text of the proposed ordinance may be examined without charge or obtained for a charge not greater than the cost thereof at the St. Lawrence Borough Hall, 3540 St. Lawrence Avenue, Reading, Pennsylvania 19606, at the Berks County Law Library, Berks County Courthouse, 633 Court Street, 10<sup>th</sup> Floor, Reading, Pennsylvania 19601, and at the Reading Eagle Company, 345 Penn Street, Reading, Pennsylvania 19601.

Joan E. London, Solicitor  
Borough of St. Lawrence  
Berks County, Pennsylvania

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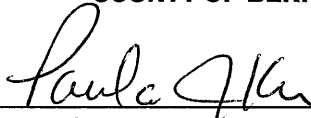
**ST LAWRENCE BOROUGH  
BOROUGH MANAGER**

**3540 ST. LAWRENCE**

**AVENUE  
READING, PA 19606  
Attention:**

**STATE OF PENNSYLVANIA,  
COUNTY OF BERKS**

**PUBLIC HEARING AND  
ENACTMENT NOTICE**

The undersigned , being duly sworn the he/she is the principal clerk of Reading Eagle, Reading Eagle Digital, published in the English language for the dissemination of local or transmitted news and intelligence of a general character, which are duly qualified newspapers, and the annexed hereto is a copy of certain order, notice, publication or advertisement of:

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Joan E. London, Solicitor  
Borough of St. Lawrence  
Berks County, Pennsylvania  
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**ST LAWRENCE BOROUGH**

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Sworn to the subscribed before me this 5/10/21.

  
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Berks County  
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