

**BOROUGH OF WEST NEWTON  
WESTMORELAND COUNTY**

Amended

**Ordinance No. 2-2024**

**AN ORDINANCE OF THE BOROUGH OF WEST NEWTON, WESTMORELAND COUNTY, PENNSYLVANIA,  
ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM, ACT 172 OF 2016: ENACTING TAX CREDITS FOR  
ACTIVE VOLUNTEER MEMBERS OF THE WEST NEWTON VOLUNTEER FIRE COMPANY AND ACTIVE NONPROFIT  
EMERGENCY MEDICAL STAFF VOLUNTEERING WITH ROSTRAVER WEST NEWTON EMERGENCY AGENCIES;  
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 indicated otherwise.

**“Active Volunteer”** - A volunteer for a volunteer fire company or nonprofit emergency medical service agency listed under Section 2(c) who is in compliance with, and is certified under the Volunteer Service Credit Program; this does not include active Junior volunteer members.

**“Active Junior Volunteer”** - A Junior volunteer of the age of seventeen (17) and under, a member of a volunteer fire company or a nonprofit emergency medical service agency who would not be in compliance with nor 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 who would not be in compliance with nor certified under the Volunteer Service Credit Program.

**“Fiscal year”** – A 12-month period that businesses and organizations use for accurate reporting.

## SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM

- A. **Establishment** – The Borough of West Newton hereby establishes a Volunteer Service Credit Program, Act 172 of 2016. 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. **Program Criteria** – The Council for the Borough of West Newton shall establish, by Resolution, the annual criteria that must be met to qualify for credits under the program, of which are based on the following:
1. The Earned Income Tax credit for active volunteer firefighter and emergency medical staff will be up to two hundred fifty dollars (\$250.00) for the 2024 tax year.
  2. The Real Estate Property Tax credit for active volunteer firefighter and emergency medical staff will be up to two hundred fifty dollars (\$250.00) for the 2024 tax year.
  3. The percentage of emergency call to which an active volunteer firefighter responds to through a fiscal year
  4. The hours of participation in formal training and drills for an active volunteer firefighter, including but not limited to facility and equipment maintenance.
  5. The total amount of hours expended by an active volunteer firefighter on administrative and other support services, including but not limited to fundraising, financial bookkeeping and other clerical duties.
  6. The total amount of hours expended by an active volunteer in other events or project that aid the financial viability, emergency response or operational readiness of a volunteer fire company or a nonprofit emergency medical service agency.
  7. An active member shall be a member of the Volunteer Fire Company or Emergency Service Agency for a minimum of one (1) year in order to earn tax credits.
- C. **Eligible Entities** - The volunteer Service Credit Program is available to residents of the borough of West Newton who are active volunteers of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to the Borough of West Newton:
- i. West Newton Volunteer Fire Company
  - ii. Rostraver West Newton Emergency Services

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.

- D. **Eligibility Period** – Implementing the tax credit, it may be setup so that the service is earned in 2024 and the credit would apply toward the 2025 real estate tax or the 2024 earned income tax liability when filing tax forms in 2025. These timeframes could be adjusted for future years.
- E. **Recordkeeping** - The chief of the volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section 2 (c) 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 Council for the borough of West Newton, The State Fire Commissioner and the State Auditor General.
- F. **Notarized List** - The chief, or supervisor, shall annually transmit to the borough of West Newton a notarized eligibility list of all active volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Borough of West Newton no later than February 1<sup>st</sup> 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** – Active volunteers that have met the minimum criteria of the Volunteer Service 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 Service Credit Program, and forward it to the Borough Secretary. Applications shall not be accepted by the Borough after March 1<sup>st</sup> of each year.

- H. **Municipal Review** – The Borough secretary, or the Secretary’s designee, shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The council of the borough of West Newton shall approve all applicants that are on the notarized eligibility list at March’s public meeting. All applicants approved by the Council for the borough of West Newton shall be issued a tax credit certificate by the borough treasurer.
- I. **Official Tax Credit Register** – The Borough of West Newton 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:
- i. Board of Council for the Borough of West Newton
  - ii. Chief of West Newton Volunteer Fire Company
  - iii. Chief or supervisor of Rostraver West Newton Emergency Service
- J. **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 as active volunteer for that tax year.

### SECTION 3. TAX CREDIT

- A. **Earned Income Tax Credit** – Each active volunteer who has been certified under the Borough of West Newton Volunteer Service Credit Program shall be eligible to receive an Earned Income Tax Credit of up to Two Hundred Fifty (\$250.00) Dollars of the Earned Income Tax Levy by the Borough of West Newton.
- a. If the volunteers’ tax liability is less than the flat amount, their credit is limited to their total tax liability.
  - b. The credit only applies to an earned income tax levied by the municipality under the Local Tax Enabling Act.
  - c. It does not apply to an earned income tax levied for open space purposes or to replace the occupational assessment tax.
  - d. Only residents of the municipality who are active volunteers could apply for the tax credit. A nonresident option is not available.
- B. **Real Estate Property Tax Credit** – Each active volunteer who has been certified under the Borough of West Newton Volunteer Service Credit Program shall be eligible to receive a Real Estate Property Tax Credit of up to Two Hundred Fifty (\$250.00) Dollars of the Real Estate Property Tax Levy by the Borough of West Newton. When an active volunteer’s Real Estate Property Tax Liability is less than the amount of the Tax Credit, the Tax Credit shall equal the individual’s Tax Liability. The municipal real estate tax liability for residential real property owned and occupied as the domicile of an active volunteer. The real estate tax credit will work as follows:
- a. active volunteers would pay their municipal real estate tax bill and then file an application for the real estate tax credit with the municipality. If approved, the municipality would issue a check to the active volunteer as a real estate tax credit rebate. The municipality would need to approve the application if it was for residential real property owned and occupied by the applicant and they met the criteria required by the municipality to be considered an active volunteer for the prior year.
  - b. The credit will not be printed on real estate tax bills.
  - c. The municipality should verify with the county that an active volunteer is an owner-occupant of property within its jurisdiction by verifying that the property is registered for the Homestead Exemption.

#### SECTION 4. TAX CLAIMS PROCESS

- A. An Active volunteer with a Local Earned Income Tax Credit Certificate may file a claim for the tax credit on their Municipalities Earned Income Tax Liability through Berkheimer. When filing a final return for the preceding calendar year with the above stated Tax Office for the Borough of West Newton. This Tax Credit form will be provided to each applicable volunteer by the Borough Secretary.
- B. An active volunteer with a Real Estate Property Tax Credit Certificate may file a claim for the tax credit on their Real Estate Property Liability through West Newton Borough Secretary. When filing for the rebate for the preceding calendar year with the Borough of West Newton. This Tax Credit form will be provided to each applicable volunteer by the Borough Treasurer in the form of a rebate check.
- C. Rejection of the Tax Credit Claim
  - i. The Borough Council shall reject the claim for a tax credit if the taxpayer is not on the official tax credit register issued by the Borough Secretary.
  - ii. If the Borough Council 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.
  - iii. Taxpayers shall have 30 days to appeal the decision of the Borough Council.

#### SECTION 5. TAX CREDIT APPEALS

- A. Any taxpayer aggrieved by a decision under Section 3 shall have a right to appeal said decision.
- B. A taxpayer shall have 30 days to appeal a decision or rejection of a claim
- C. 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 6. SEVERABILITY

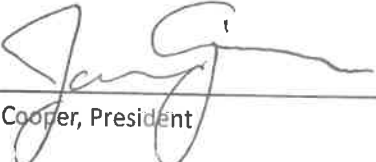
- A. In the event that any provision, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Ordinance, it being the intent of the Borough of West Newton that such remainder shall be and shall remain in full force and effect and for this purpose; the provisions of the Ordinance are hereby declared to be severable.

#### SECTION 7. EFFECTIVE DATE

This ordinance shall be effective January 1<sup>st</sup>, 2025 for the proceeding tax year.

ORDAINED, AMENDED, AND ENACTED into an Ordinance of the Borough of West Newton this 14<sup>th</sup> day of October, 2024, by Council of the Borough of West Newton.

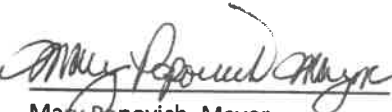
**BOROUGH OF WEST NEWTON**

  
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Jason Cooper, President

**ATTEST:**

  
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Ashley Pergola, Secretary/Treas.

Examined and approved this 14<sup>th</sup> day of October, 2024.

  
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Mary Popovich, Mayor