



BOROUGH OF WESLEYVILLE

Municipality in Erie County, Pennsylvania

ORDINANCE 2026 – 005

An Ordinance of the Borough of Wesleyville, Erie, County Pennsylvania establishing a volunteer service credit program; authorizing local tax credits for volunteer members of volunteer fire companies and non-profit emergency medical service agencies; and establishing administrative procedures and appeals.

WHEREAS, volunteer firefighters and volunteer personnel of non-profit emergency medical service providers are significant providers of emergency services throughout the Commonwealth of Pennsylvania and the Borough of Wesleyville;

WHEREAS, the Borough Council acknowledges the value of volunteer fire protection and non-profit emergency medical service agencies; and

WHEREAS, the Borough Council desires to encourage residents of Wesleyville Borough to volunteer in local fire and non-profit emergency medical service agencies; and

WHEREAS, the Borough Council desires to establish a tax credit program that allows active volunteers at volunteer fire companies and non-profit emergency medical service agencies located in Wesleyville Borough to receive local tax credits authorized by Act 172 of 2016.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Wesleyville Borough Council, Erie County, Pennsylvania and it is hereby enacted and ordained as follows:

SECTION 1. Amendment. Chapter 24 of the Wesleyville Borough Code is hereby amended to add Part 8 as follows:

Part 8. Volunteer Service Tax Credit for Qualified Volunteers

§24-801. Definitions. The following words and phrases when used in this article shall have the meanings given to them in this section unless the context clearly indicates otherwise.

APPLICATION FOR CERTIFICATION

The form, approved by the Borough Council, completed by a volunteer and submitted to the Fire Chief or supervisor of the non-profit emergency medical service agency for signature certifying eligibility according to the Volunteer Service Credit Program criteria.

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 LIST

The document provided by the Fire Chief or the supervisor that contains the names of those volunteers who the Chief or supervisor certifies as eligible according to the Volunteer Service Credit Program criteria resolution.

ELIGIBILITY PERIOD

The time frame when volunteers may earn credit under the Volunteer Service Credit Program.

QUALIFIED REAL PROPERTY

A residential real property owned, owned jointly or in common with another, or in the form of a trust or partnership in which the volunteer has an interest, and occupied as the domicile of a volunteer.

QUALIFYING VOLUNTEER

A Borough resident who volunteers for a volunteer fire company or nonprofit emergency medical service agency in Wesleyville Borough who has complied with and is certified under the Volunteer Service Credit Program.

TAX COLLECTOR

With respect to earned income tax, the person or entity appointed pursuant to the Local Tax Enabling Act by the Borough to collect the earned income tax. With respect to real estate tax, the individual who was elected Wesleyville Borough Tax Collector.

VOLUNTEER

A Borough resident that is a member of a volunteer fire company or nonprofit emergency medical service agency located in Wesleyville Borough.

§24-802. Establishment. The Borough of Wesleyville hereby establishes a Volunteer Service 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.

§24-803. Volunteer Service Credit Program Criteria.

(A)Volunteers earn points towards qualification for either the earned income tax credit or the real estate tax credit for the following activities performed as a member of a volunteer fire company or non-profit emergency medical service agency located in Wesleyville Borough:

- a) 1 point for each emergency call attended.
- b) 1 point for each non-emergency activity attended
(including, but not limited to special event traffic control).
- c) 1 point for attendance at each scheduled facility maintenance and equipment duty (minimum of 1 hour).
- d) 1 point for attendance at organizational meetings.
- e) 1 point for each drill, training, or educational event attended (per day).
- f) 1 point for assisting with a special event (including, but not limited to, activities such as fire prevention programs and fund-raising events). In the event that a volunteer assists in a special event for 4 or more hours, the volunteer shall receive 3 points.

(B) Annual Participation Score. The annual participation score will equal the number of points earned in the calendar year.

§24-804. Qualifying Volunteer. A Qualifying Volunteer shall be defined as:

(A) A Wesleyville Borough resident who has attained annually at least seventy-five (75) participation points pursuant to the Volunteer Service Program set forth in §24-803. The volunteer must be a volunteer in good standing with the volunteer fire company or non-profit emergency medical service agency during the calendar year for the credit is sought. By resolution, the Borough Council reserves the right to revise the minimum participation score and/or any of the criteria utilized in the Volunteer Service Credit Program, or to create other qualifying criteria to be utilized in lieu of the Volunteer Service Credit Program, in whole or in part, at its sole discretion.

(B) A volunteer who has been injured during a response to an emergency call and who can no longer serve as an active volunteer because of the injury. A volunteer so injured and unable to serve shall be deemed to be a Qualifying Volunteer with seventy-five (75) participation points each year until December 31 of the fifth anniversary of the date of injury.

§24-805. Eligible Entities. The Volunteer Service Credit Program is available to residents of the Borough who are qualified volunteers of volunteer fire companies and/or non-profit emergency medical service agencies located in Wesleyville Borough.

§24-806. Eligibility Period. A qualifying volunteer must meet the minimum criteria set forth in §24-804, during the eligibility period to qualify for one of the tax credits established under §§24-811 and 24-812. For 2027, and each subsequent year thereafter, the eligibility period shall run from January 1 until December 31.

§24-807. Record keeping. The chief of each volunteer fire company or the supervisor of a non-profit emergency medical service agency, or their designees, 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 audit/review by:

- (A) The Wesleyville Borough Council
- (B) The Pennsylvania Fire Commissioner
- (C) The Pennsylvania State Auditor General.

§24-808. Volunteer Application. On or before June 30 each year, volunteers who have met the minimum criteria of the Volunteer Service Credit Program in the preceding year shall sign and submit an application for certification to their Chief or supervisor. The application shall indicate whether the volunteer is seeking an earned income tax credit under §24-811 or a real estate tax credit under §24-812. Applications shall be on a form approved by the Borough Council. The Chief or supervisor shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program during the eligibility period. The Chief shall forward said application to the Borough together with the notarized list required by §24-809 within the time frame specified herein.

§24-809. Notarized List. On or before January 15 of each year, the Chief or supervisor shall mail or hand deliver to the Borough a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program and applied for certification pursuant to §24-808. The Chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

§24-810. Municipal Review. The Borough shall review the applications for credit under the Volunteer Service Credit Program and shall cross-reference them with the notarized eligibility list. The Borough reserves the right to reject applications and remove them from the eligibility list. If the Borough 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 §24-813. The Borough shall generate a list of the qualifying volunteers who are eligible for tax credits no later than February 28th of each year.

§24-811. Earned Income Tax Credit.

(A)Tax Credit. Each volunteer who has been certified under the Borough's Volunteer Service Credit Program with seventy-five points shall be eligible to receive an earned income tax credit of up to two hundred fifty dollars (\$250.00) of the earning income tax levied by and paid to the Borough. Each volunteer who has been certified under the Borough's Volunteer Service Credit Program with one hundred and fifty points shall be eligible to receive an earned income tax credit of up to five hundred dollars (\$500.00) of the earning income tax levied by and paid to the Borough.

The credit shall be applied to that portion of the earned income tax that was paid to Wesleyville Borough and cannot exceed the volunteer's liability to the Borough in that tax year. 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 earned income tax liability. The tax credit shall be in the form of a refund issued by the Borough.

(B) Claim. An active volunteer who appears on the notarized eligibility list verified by the Borough may file a claim for the tax credit on their Borough earned income tax liability for the preceding calendar year. The claim must consist of a completed and signed request for tax credit and proof of paid earned income tax. All tax credits shall be administered as a refund by the Borough.

(C) Rejection of a Tax Credit Claim.

(1) The Borough shall reject a claim for a tax credit if the taxpayer is not on the official notarized eligibility list verified by the Borough.

(2) If the Borough 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 §24-813.

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

§24-812. Real Estate Tax Credit.

(A) The Tax Credit. Each volunteer who has been certified under the Borough's Volunteer Service Credit Program with seventy-five points shall be eligible to receive a tax credit of two hundred fifty dollars (\$250.00) of the real estate taxes paid by that volunteer to Wesleyville Borough. Each volunteer who has been certified under the Borough's Volunteer Service Credit Program with one hundred and fifty points shall be eligible to receive a tax credit of five hundred dollars (\$500.00) of the real estate taxes paid by that volunteer to Wesleyville Borough. The tax credit does not apply to any penalty applied to the real estate tax.

(B) Claim.

(1) A certified volunteer may submit a request for 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. A certified volunteer shall file the following with the Borough:

- (a) Completed and signed request for tax credit.
- (b) 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.
- (c) Copy of government issued photo identification as documentation that the tax paid was for qualified property.

(C) Rejection of tax credit claim.

(1) The Borough shall reject a claim for a tax credit if the taxpayer is not on the eligibility list or fails to provide the documents required under Subsection B(1).

(2) If the Borough 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 §24-813.

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

§24-813. Appeals.

(A) Earned income tax credit appeals.

(1) Any taxpayer aggrieved by a decision under §24-811 shall have the right to appeal said decision.

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

(3) All appeals of decisions under §24-813 shall follow the provision of the Act of May 5, 1998, P.L. 301, No. 50, known as the Local Tax Payer Bill of Rights.

(B) Real property tax credit appeals.

(1) Any taxpayer aggrieved by a decision under §24-812 shall have the right to appeal said decision.

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

(3) All appeals under §24-813 shall follow the provisions of 2 Pa.C.S.A. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa.C.S.A. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the “Local Agency Law”.

SECTION 2. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance or its application to any person(s) or circumstances if for any reason held to be invalid or unconstitutional by any court, such holding(s) shall be construed to affect the validity of any of the remaining provisions of the Ordinance. It is hereby declared the legislative intent that this Ordinance would have been adopted had such invalid or unconstitutional provision or its application not be included herein.

SECTION 3. Repealer. All Ordinances or parts of Ordinances inconsistent herewith or in conflict with any specific terms enacted hereby, to the extent of said inconsistencies or conflicts, are hereby specifically repealed.

Ordained and enacted on the _____ day of _____, 2026 by the Borough Council of the Borough of Wesleyville, Erie County, Pennsylvania

Regina Julius, Council President

E. Paul Johnson

Attest:

Borough Seal

Heidi Savage, Secretary