**WEST MIFFLIN AREA SCHOOL DISTRICT**
**RESOLUTION #2026-04**

**VOLUNTEER FIREFIGHTER REAL ESTATE TAX CREDIT RESOLUTION**

**A RESOLUTION OF WEST MIFFLIN AREA SCHOOL DISTRICT, COUNTY OF ALLEGHENY, COMMONWEALTH OF PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF FIRE COMPANIES; ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS**

**WHEREAS**, West Mifflin Area School District (hereinafter usually the "District") deems it to be in the best interest of its residents to invest in the growth and development of its volunteer fire service; and

**WHEREAS**, it is the desire of the Board of School Directors to authorize a volunteer service credit against District property tax liability in accordance with the Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Medical Services Agencies, 35 Pa. C.S.A. §79A01 *et seq.*

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SCHOOL DIRECTORS OF WEST MIFFLIN AREA SCHOOL DISTRICT, ALLEGHENY COUNTY, PENNSYLVANIA, THAT:**

**SECTION 1**:

The above stated summary and whereas clauses are hereby incorporated by reference as if herein stated at length.

**SECTION 2: DEFINITIONS**

ACTIVE VOLUNTEER – A member of a Volunteer Fire Company located within West Mifflin Borough or Whittaker Borough who has complied with, and is certified under, the Volunteer Service Credit Program.

ELIGIBILITY PERIOD – The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.

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 located within West Mifflin Borough or Whittaker Borough.

**SECTION 3: CREDIT/CLAIM**

A. Tax Credit.

Each active volunteer who has been certified under the West Mifflin Area School District Volunteer Tax Credit Program shall be eligible to receive a real property tax credit of the District property tax liability on qualified real property up to a maximum credit of THREE HUNDRED DOLLARS AND NO CENTS ($300.00) total credit. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability. The credit shall be limited to one per household. The credit will not be printed on real estate tax bills. The District will verify that an active volunteer owns property within its jurisdiction. The tax bill that is submitted with the application may contain this documentation.

**SECTION 4: APPLICATION**

A. Application. Volunteers who have met the minimum program criteria shall sign and apply for certification to their chief or supervisor using a form provided by the West Mifflin Borough. 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 West Mifflin Borough.

The West Mifflin Borough Manager shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list.

The District's Board Secretary or designee shall request the official Tax Credit Register of all active volunteers that were issued tax credit certificates by the borough for the prior year no later than March 1st. The District's Board Secretary or designee may require any other documentation necessary to reasonably confirm the Active Volunteer's eligibility for the tax credit.

Volunteers residing in Whitaker Borough should contact the West Mifflin Area School District Business Office directly for an application and review of eligibility.

Only one application is permitted per household. The application shall be for the prior year volunteer credit.

B. Application Review. The District Board Secretary or designee may review the completed applications for credit under the Volunteer Service Credit Program and may 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 District Board Secretary shall place that applicant's name on the Official Tax Credit Register described herein, unless submitted after an established deadline. The Official Tax Credit Register shall be compiled and presented by the District Board Secretary to the District Board of School Directors no later than June 1st of each year.

C. Rejection of Application. The 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 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 District Board Secretary or designee.

D. Official Tax Credit Register. The 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 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 District Board of School Directors approves the annual Tax Credit Register, the District Board Secretary or designee shall issue the tax refund to the Active Volunteer.

**SECTION 5: APPEALS.**

Real Property Tax Credit Appeals.

(1) Any volunteer aggrieved by a decision relating to a real property tax credit claim under this Ordinance shall have a right to appeal said decision.

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

(3) All appeals of decisions relating to a real property tax credit claim shall follow the provisions of 2 Pa. C.S. Chapter 5, Subchapter B (relating to practice and procure 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: ELIGIBILITY**

The West Mifflin Area 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 Tax credits under the Volunteer Service Credit Program. Unless or until amended and a reenacting Resolution is adopted, the criteria will remain unchanged from year to year.

The Volunteer Service Credit Program is available to District residents who successfully volunteer at or become volunteers at a Volunteer Fire Company located within West Mifflin Borough or Whittaker Borough limited to one per household and meet the program criteria as follows:

- An individual must have been a member of his/her volunteer fire department for one (1) full year as of the date of application submitted for tax credits.
- A qualified individual must meet any three (3) of the following criteria:
  1. Answered at least twenty (20) alarms per eligibility period;
  2. Completed at least sixteen (16) hours of certified training per eligibility period;
  3. Completed at least twelve (12) hours of fundraising activities per eligibility period;
  4. Completed at least twelve (12) hours of record keeping activities per eligibility period;
  5. Completed at least twelve (12) hours of station property maintenance per eligibility period.

A. Eligibility List – A notarized list of eligible active volunteers shall be submitted by the Chief of Fire Company to the District Business Office Manager no later than forty-five (45) days before tax

notices are to be distributed. The notarized eligibility list shall be posted in an accessible area of each Volunteer Fire Company located within West Mifflin Borough or Whittaker Borough.

B. Injured Volunteers – An active volunteer that is: (1) injured during a response to an emergency; and (2) can no longer serve as an active volunteer because of the injury; and (3) would be eligible at the time of the injury for the Credit under the Volunteer Service Credit Program, will be eligible for a Credit for a maximum of five (5) tax years from the date of injury, provided:

(1) The injury occurred while responding to, participating in, or returning from an emergency response call; and

(2) The injured volunteer provides documentation from a licensed physician with the application for Credit, stating that their injury prevents the volunteer from performing the duties of an active volunteer; and

(3) The injured volunteer annually applies along with updated documentation from a licensed physician stating that the injury still exists and prevents him or her from qualifying as an active volunteer for that tax year up to a maximum of five consecutive tax years.

**SECTION 7: ELIGIBILITY PERIOD**

A volunteer must meet the minimum criteria set by Resolution under this section during the eligibility period to qualify for the Credit.

For 2026, and each subsequent year thereafter, the eligibility period shall run from January 1st until October 31st.

**SECTION 8: SEVERABILITY**

In the event that any position, section, sentence, clause, or part of this Resolution is held to be invalid, such invalidity shall not affect or impair any remaining provisions, section, sentence, clause, or part of the Resolution it being the intent of the Board of School Directors 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**

Resolved and enacted this 2nd day of February, 2026, by the West Mifflin Area Board of School Directors to be effective as of July 1, 2026.

**ATTEST:**

**Secretary**
**[SEAL]**

**WEST MIFFLIN AREA SCHOOL DISTRICT, ALLEGHENY COUNTY**

**BY:** _____
**President of Board**