

**TOWNSHIP OF EAST FALLOWFIELD
CHESTER COUNTY, PENNSYLVANIA**

Ordinance No. 2026-01

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF EAST FALLOWFIELD TOWNSHIP, CHESTER COUNTY, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICE AGENCY; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS

WHEREAS, volunteer fire companies and nonprofit emergency medical services are the primary fire protection and emergency medical providers throughout the Township.

WHEREAS, Act 172 of 2016 (35 Pa.C.S. §79A01, *et. seq.*), as amended by Act 91 of 2020, authorizes municipalities to adopt a tax credit for the members at volunteer fire companies and nonprofit emergency medical services who serve our community; and,

WHEREAS, by supporting the members at volunteer fire companies and nonprofit emergency medical services, through tax relief, the Township can help sustain and strengthen volunteer fire companies and nonprofit emergency medical services in the Township and thereby promote the health, safety, and general welfare of the Township.

NOW, THEREFORE, BE IT ENACTED and ORDAINED, by the Board of Supervisors of East Fallowfield Township, Chester County, as follows:

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 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.

(1) Westwood Fire Company; and

(2) Modena Fire Company.

D) **Eligibility Period.** A Volunteer must meet the minimum criteria during the eligibility period to qualify for the tax credits established below. For 2025, and each subsequent year thereafter, the eligibility period shall run from January 1 until December 31 of each calendar year.

E) **Recordkeeping.** The Chief of each 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 Board of Supervisors, the State Fire Commissioner and the State Auditor General. The Chief, or supervisor, shall annually transmit to the Township 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 Township no later than the first Monday in February of each year. The Chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

F) **Application.** 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 Township Secretary. For tax year 2025, applications may be accepted by the Township until June 1, 2026. For each subsequent tax year, applications shall not be accepted by the Township after April 1st of the following calendar year.

G) **Municipal Review.** The Township shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The list of acceptable applicants that are on the notarized eligibility list shall be subject to review and approval of the Township Board of Supervisors at a duly authorized public meeting. All applicants approved by the Township Board of Supervisors shall be issued a tax credit certificate by the Township Treasurer.

H) **Official Tax Credit Register.** The Township shall keep an official Tax Credit Register of all Active Volunteers that were issued tax credit certificates. The Township Treasurer shall issue updates, as needed and as applicable, of the official Tax Credit Register to the following:

(1) The Township Board of Supervisors;

(2) Chief of the volunteer fire company(ies);

(3) Chief or supervisor of the nonprofit emergency medical services agency(ies);

(4) Tax officer for the Township Tax Collection District.

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.

(4) An Emergency Responder who is in active military or reserve status will receive points as defined by County Ordinance for each call responded to by their home company and for each home company drill missed while performing military duties. The Eligible Person may not receive a credit to exceed the definitions as outlined in the participation requirements of the County Ordinance.

SECTION 3. EARNED INCOME TAX CREDIT.

A) **Tax Credit.** Each Active Volunteer who has been certified under the East Fallowfield Township Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$1,000 of the Earned Income Tax levied by the Township. When an Active Volunteer's earned income tax liability is less than the amount of the tax credit, the tax credit shall equal but not exceed the individual's tax liability.

B) Claim.

(1) An Active Volunteer with a tax credit certificate may file a claim for the tax credit on their municipality's earned income tax liability when filing a final return for the preceding calendar year with the tax officer for the Tax Collection District.

(2) An Active Volunteer is entitled to the income tax credit shall be based on the number of points the Volunteer earned in the Eligibility Period as follows:

- (1) To receive a 25% tax credit, 100 points must be achieved
- (2) To receive a 50% tax credit, 200 points must be achieved
- (3) To receive a 75% tax credit, 300 points must be achieved
- (4) To receive a 100% tax credit, 400 points must be achieved

C) Rejection of Tax Credit Claim.

- (1) The tax officer shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the Township.
- (2) If the tax officer 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 tax officer.

SECTION 4. REAL PROPERTY TAX CREDIT.

A) **Tax Credit.** Each Active Volunteer who has been certified under the East Fallowfield Township Volunteer Service Credit Program shall be eligible to receive a tax credit. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

B) **Amount and Limit.** The real property tax credit an Active Volunteer shall be based on the number of points the Volunteer earned in the Eligibility Period and shall not exceed 100% of the Township real estate tax paid. The credit amount is as follows:

- (5) To receive a 25% tax credit, 100 points must be achieved
- (6) To receive a 50% tax credit, 200 points must be achieved
- (7) To receive a 75% tax credit, 300 points must be achieved
- (8) To receive a 100% tax credit, 400 points must be achieved

C) Claim.

(1) An Active Volunteer with a tax credit certificate may file a claim for the tax credit on their municipality's real property tax liability. When filing a final return for the preceding calendar year with the tax officer for the Tax Collection District, and shall must include:

- (a) A true and correct receipt from the Township's real estate tax collector of the paid Township real property taxes for the tax year for which the claim is being filed;
- (b) The tax credit certificate
- (c) Photo Identification; and
- (d) Documentation that the tax paid was for qualified real property as defined in this Ordinance.

D) Rejection of Tax Credit Claim.

- (1) The tax officer shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the Township.
- (2) If the tax officer 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 tax officer.

SECTION 5. APPEALS.

A) Appeals, in general.

- (1) Any taxpayer aggrieved by a decision under Sections 3 or 4 shall have a right to appeal said decision.
- (2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

B) Earned Income Tax Credit Appeals.

- (1) All appeals of decisions under Section 3 shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

- (2) **Procedure.** The Township Board of Supervisors review all appeals of decisions under Section 3 in an executive session with the decision on appeal to be ratified at a public meeting, keeping personal financial information of the individual confidential.
- (3) **Decisions.** Decisions on appeals submitted in writing under this provision shall be issued within 60 days of the date a complete and accurate petition is received. Failure to act within 60 days shall result in the petition being deemed approved.
- (4) **Further Appeals.** Any person aggrieved by a decision under this chapter who has a direct interest in the decision shall have the right to appeal to The Court of Common Pleas of Chester County, vested with the jurisdiction of local tax appeals by or pursuant to 42 Pa.C.S. §933.

C) Real Property Tax Credit Appeals.

- (1) All appeals of decisions under Section 4 shall follow the provisions of 2 Pa.C.S. Chapter 5, Subchapter B, and of 2 Pa.C.S. Chapter 7, Subchapter B, also known as the Local Agency Law.
- (2) **Hearing.** The Township Board of Supervisors shall schedule a hearing within 60 days of receipt of said appeal. Written notice of the hearing shall be given to the party filing the appeal and any authorized person or agency of the Township involved, not less than 15 days prior to said hearing.
- (3) **Hearing Procedure.**
 - (a) All testimony may be stenographically recorded and a full and complete record be kept of the proceedings. In the event all testimony is not stenographically recorded and a full and complete record of the proceedings is not provided by the Township, such testimony shall be stenographically recorded and a full and complete record of the proceedings and shall be kept at the request of any party agreeing to pay the costs thereof.
 - (b) The Township shall not be bound by technical rules of evidence at the aforesaid hearing, and all relevant evidence of reasonably probative value may be received. Reasonable examination and cross-examination shall be permitted.
- (4) **Decision.** The decision of the Township shall be in writing, shall contain findings and the reasons for the adjudication, and shall be served upon all parties to the Appeal or their counsel personally, or by mail.

- (5) **Further Appeals.** Any person aggrieved by a decision under this chapter who has a direct interest in the decision shall have the right to appeal to The Court of Common Pleas of Chester County, vested with the jurisdiction of local tax appeals by or pursuant to 42 Pa.C.S. §933.

SECTION 6. PENALTIES FOR FALSE REPORTING

A) Any person who knowingly makes or conspires to make a false services report under this Ordinance commits a misdemeanor of the first degree punishable by a fine of \$2,500.

B) Any person who knowingly provides or conspires to provide false information that is used to compile a service record report under this Ordinance commits a misdemeanor of the first degree punishable by a fine of \$2,500.

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 Township 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. REPEALER.

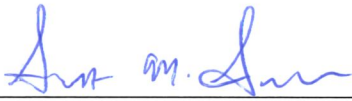
All Ordinances inconsistent with the above provisions are repealed to the extent of the inconsistency

SECTION 9. EFFECTIVE DATE.

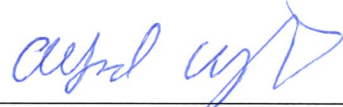
This ordinance shall be effective according to applicable law.

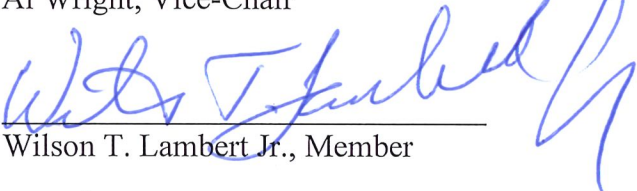
DULY ORDAINED AND ENACTED THIS 24th day of February, 2026, by the Board of Supervisors of East Fallowfield Township, Chester County, Pennsylvania.

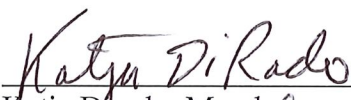
**EAST FALLOWFIELD TOWNSHIP
BOARD OF SUPERVISORS**

Attest: 
Secretary


Michael Domboski, Chair


Al Wright, Vice-Chair


Wilson T. Lambert Jr., Member


Katja DiRado, Member


Deborah Stoff, Member

(SEAL)