

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

Ordinance No. 2026-04

**AN ORDINANCE OF THE BOARD OF SUPERVISORS OF EAST FALLOWFIELD
TOWNSHIP, CHESTER COUNTY, AMENDING THE VOLUNTEER SERVICE CREDIT
PROGRAM ESTABLISHED PURSUANT TO TOWNSHIP ORDINANCE NO. 2026-01.**

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, the Township established a Volunteer Service Credit Program by enacting Ordinance No. 2026-01.

WHEREAS, it has been determined that Ordinance No. 2026-01 has a typographical/clerical errors, namely missing provisions the Township intended to be a part of the Ordinance, which the Township now desires to correct.

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

SECTION 1. DEFINITIONS. Ordinance No. 2026-01, Section 1, Definitions, is hereby amended to add definitions for the following terms:

“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 or jointly owned and occupied as the primary domicile of an active volunteer with an eligible entity, not subject to delinquent taxes.

“Volunteer.” A member of a volunteer fire company or a nonprofit emergency medical service agency.

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM. Ordinance No. 2026-01, is hereby amended to add the following provisions establishing the Volunteer Service Credit Program :

- A) **Establishment.** East Fallowfield Township 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.
- B) **Program Criteria.** To qualify for a tax rebate under the Active Volunteer Service Tax Rebate Program, as of the date of the application, an individual must have been a member of an Eligible Agency for the entire Eligibility Period, and the individual must earn a minimum of 50 points in that same year from one or a combination of the following categories:

(1) Emergency Response Calls

- (a) Emergency Response Call -- 2 points per Emergency Response Call

2. Training

- (a) Department Training (Drill) - 2 points per training
- (b) Training resulting in a national certification - 1 points per 4 hours
- (c) EMS Certification Training - 1 points per 4 hours
- (d) EMS Continuing Education - 1 points per training

3. Meetings

- (a) Eligible Agency business meeting - 2 points per meeting
- (b) Chester County EMS Council, Inc. bi-monthly meeting -2 points per meeting
- (c) Chester County Fire Chiefs Association monthly meeting -2 points per meeting
- (d) Chester County Fire Police Association monthly meeting -2 points per meeting

(e) Committee Meetings -2 points per meeting

4. Fire Prevention / Public Education Activities

(a) Fire Prevention Activities - 2 points per event

(b) Other Public Education Activities -2 points per event

5. Leadership Roles

(a) Chief Officer - 10 points per Eligibility Period

(b) Line Officer - 5 points per Eligibility Period

(c) Elected Board Member / Administrative Officer - 10 points per Eligibility Period

(d) Committee Chair - 5 points per Eligibility Period

(e) Committee Member -2 points per Eligibility Period

6. Other Activities

(a) Fundraising Events - 1 points per 4 hours

(b) Completion of a Fire Department Physical - 10 points per year

(c) Longevity - 2 points per 5 years of service as a Volunteer in the Eligible Agency

(d) Non-compensated Fire Police details - 2 points per detail

(e) Fire or EMS special event coverage – 2 points per event

(f) Fire or EMS scheduled shift on station – 1 point per 4 hours

C) **Eligible Entities.** The Volunteer Service Credit Program is available to residents of the Township who are Volunteers of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to the Township:

(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. Ordinance No. 2026-01, Section 3(B) is hereby amended to revise the Earned Income Tax Credit calculation:

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 which shall be based on the number of points the Volunteer earned in the Eligibility Period as follows:

(1) To receive a 25% tax credit, 75 points must be achieved

(2) To receive a 50% tax credit, 150 points must be achieved

(3) To receive a 75% tax credit, 225 points must be achieved

(4) To receive a 100% tax credit, 300 points must be achieved

SECTION 4. REAL PROPERTY TAX CREDIT. Ordinance No. 2026-01, Section 4(B) is hereby amended to revise the Real Property Tax Credit calculation:

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:

- (1) To receive a 25% tax credit, 75 points must be achieved
- (2) To receive a 50% tax credit, 150 points must be achieved
- (3) To receive a 75% tax credit, 225 points must be achieved
- (4) To receive a 100% tax credit, 300 points must be achieved

SECTION 5. 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 6. REPEALER.

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

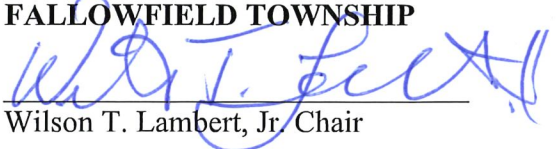
SECTION 7. EFFECTIVE DATE.

This ordinance shall be effective according to applicable law.

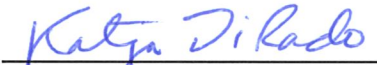
DULY ORDAINED AND ENACTED THIS 22nd day of September, 2026, by the Board of Supervisors of East Fallowfield Township, Chester County, Pennsylvania.

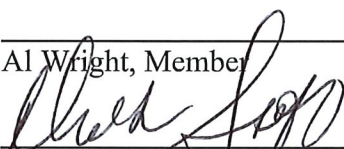
**EAST FALLOWFIELD TOWNSHIP
BOARD OF SUPERVISORS**

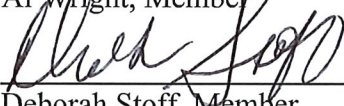
**BOARD OF SUPERVISORS
FALLOWFIELD TOWNSHIP**


Wilson T. Lambert, Jr. Chair


Robert Sparr, Vice Chair


Katja DiRado, Member


Al Wright, Member


Deborah Stoff, Member

Attest:

Anja Twite, Township Secretary

(SEAL)