

ORDINANCE NO. 2023-4

FALLS TOWNSHIP, BUCKS COUNTY, PENNSYLVANIA

AN ORDINANCE OF THE TOWNSHIP OF FALLS, BUCKS COUNTY, PENNSYLVANIA AMENDING CHAPTER 198 – “TAXATION” BY ADDING ARTICLE VII – “VOLUNTEER SERVICE TAX CREDIT,” SECTIONS 62 TO 67, REPEALING ALL INCONSISTENT ORDINANCES AND ESTABLISHING AN EFFECTIVE DATE THEREFOR

WHEREAS, the Falls Township is a duly organized Township of the second class, existing and operating in accordance with the laws of the Commonwealth of Pennsylvania; and

WHEREAS, in accordance with the Second Class Township Code of Pennsylvania, Act of May 1, 1933, P.L. 103, No. 69, reenacted and amended by the Act of November 9, 1995, P.L. 350, No. 60, as amended, 53 P.S. 66001, et seq., the Township is vested with various corporate powers, including but not limited to the adoption and enactment of such ordinances and regulations necessary for the proper care, management, and control of the Township; and

WHEREAS, the Commonwealth of Pennsylvania enacted Act 172 of 2016, which provides municipalities with the option to offer an earned income tax credit to active members of volunteer fire companies through a volunteer service credit program; and

WHEREAS, the Township has determined that the public health, safety and welfare would benefit from the creation of such a volunteer service credit program.

NOW THEREFORE, BE IT ORDAINED by the Board of Supervisors of the Township of Falls, County of Bucks, Commonwealth of Pennsylvania, that the Township’s Code of Ordinance shall be amended as follows:

- I. The Code of the Township of Falls is amended by adding Article VII – “Volunteer Service Tax Credit,” sections 62 to 67 to Chapter 198 – “Taxation”, which shall read as set forth in Exhibit “A” hereto.

II. SEVERABILITY.

In the event that any section, sentence, clause, phrase or word of this ordinance shall be declared illegal, invalid or unconstitutional by any Court of competent jurisdiction, such declaration shall not prevent or otherwise foreclose enforcement of any of the remaining portions of this ordinance. If there are any inconsistencies between the provisions of this Ordinance and any other section of the Administrative Code in effect, the terms and provisions of this Ordinance shall control.

III. REPEALER.

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any of the specific terms enacted hereby, to the extent of said inconsistencies or conflicts, are hereby specifically repealed.

IV. EFFECTIVE DATE

This Ordinance shall be effective five (5) days after it has been approved by the Board Chair, or in default thereof, five (5) days after it is deemed approved by operation of law.

ORDAINED AND ENACTED this 19 day of December, 2023.



Jeffrey E. Dence, Chairman

Attested to:



Brian M. Galloway, Secretary

Exhibit "A"

Section 62 – 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 listed under Section 63(C) who has complied with, and is certified under, the Volunteer Service Credit Program as set forth herein.
"Commissioner."	The State Fire Commissioner of the Commonwealth of Pennsylvania.
"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 63(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 or she shall have been when the call was received.
"Local Tax Enabling Act."	The Act of December 31, 1965 (P.L. 1257, No. 511), known as the Local Tax Enabling Act.
"Tax Credit."	The Earned Income Tax credit granted hereunder.
"Township."	The Township of Falls, Bucks County, Pennsylvania.
"Volunteer."	A member of a volunteer fire company.
"Volunteer fire company."	A nonprofit chartered corporation, association or organization located in this Commonwealth that provides fire protection services and may offer other voluntary emergency services within the Township.
"Volunteer Service Credit Program."	The program established pursuant to this Chapter to determine the active status of a volunteer.

Section 63 – Volunteer Service Credit Program.

- A. Establishment. The Township of Falls 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.

- B. Program Criteria. The Board of Supervisors of the Township of Falls shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based, inter alia, on the following:
 - 1. The number of emergency response calls to which a volunteer responds.
 - 2. The level of training and participation in formal training and drills for a volunteer.
 - 3. The total amount of time expended by a volunteer on administrative and other support services, including but not limited to:
 - i. Fundraising;
 - ii. Providing facility or equipment maintenance; or
 - iii. Financial bookkeeping.
 - 4. The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company.
 - 5. The total number of years the volunteer has served.

- C. Eligibility.
 - 1. The Volunteer Service Credit Program is available to residents of the Township who are volunteers of one or more of the following volunteer fire companies that provide service to Falls Township:
 - i. Falls Fire Co. #1
310 Yardley Ave,
Levittown, PA 19054

 - ii. Fairless Hills Fire Department
425 Hood Blvd,
Fairless Hills, PA 19030

 - iii. Levittown Fire Company #1
701 Falls-Tullytown Rd
Levittown, PA 19054

2. An active volunteer may claim a tax credit provided for in this Chapter when filing a joint return. The volunteer's tax liability shall be separated from their spouses. The volunteer will receive credit for only their tax liability. The tax return form shall provide a mechanism for separating the liability of an individual for any earned income tax imposed by the school district of residence from the liability of an individual for any earned income tax imposed by the Township. The tax credit shall only be applicable to the earned income tax imposed by the Township.

D. Eligibility Period.

A volunteer must meet the minimum criteria, set by resolution under subsection 63(B) of this Chapter, during the eligibility period to qualify for the tax credits established under Section 64.

1. For 2024, and each subsequent year thereafter, the eligibility period shall run from January 1st until December 31st.

E. Recordkeeping.

The chief of each volunteer fire company listed under Section 63(C)(1) hereof, as applicable, shall keep specific records of each active 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 of the Township of Falls, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, as applicable, shall annually transmit to the Manager's Office 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 January 7th of each year. The chief or supervisor, as applicable, 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 Manager's office on or before April 1st of each year. Applications shall not be accepted by the Township after April 1st of each year.

G. Municipal Review.

The Manager's office shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Manager's office shall thereafter approve all applicants that are on the notarized eligibility list. All applicants approved by the Manager's office shall be issued a tax

credit certificate.

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 Manager's office shall issue updates, as needed, of the official Tax Credit Register to the following:

1. Township Board of Supervisors;
2. Chief of the volunteer fire companies;
3. Tax officer for the Township Tax Collection District.

I. Injured Volunteers.

1. An active volunteer that was injured during a response to an emergency call and can no longer serve as an active volunteer because of the injury, and who would otherwise be eligible for a tax credit, shall be eligible for the tax credit for the succeeding five tax years immediately following the injury. 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 63(C)(1).
2. An injured active volunteer shall provide documentation from a licensed physician with the application required herein stating that the injury sustained while responding to, participating in or returning from an emergency response call prevents them from performing duties to qualify as an active volunteer. The chief and another officer of the volunteer fire company, as applicable, shall, if applicable, sign the application attesting to the individual's status as an active volunteer and that the individual can no longer serve as an active volunteer due to injury. The application shall then be forwarded to the Manager's office, as appropriate, for final review and processing.
3. An injured emergency responder shall annually submit the application required herein, along with updated documentation from a licensed physician and the chief or supervisor of the volunteer fire company, as applicable, stating that the injury still exists and continues to prevent them from qualifying as an active volunteer. Upon submission of the required certifications and documentation, 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.

Section 64 – Earned Income Tax Credit

A. Tax Credit.

Each active volunteer who has been certified under the Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$500 of the Township portion of any

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 the individual's tax liability.

B. Claim.

An active volunteer with a tax credit certificate may file a claim for the tax credit on their Township earned income tax liability when filing a final local return for the preceding calendar year.

C. Rejection of Tax Credit Claim.

1. The Township Tax Collector shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the Township Manager.
2. If the Township Tax Collector rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for rejection and provide the method of appealing the decision pursuant to Section 65.
3. Taxpayers shall have 30 days to appeal the decision of the Township Tax Collector.

Section 65 – Appeals.

A. Earned Income Tax Credit Appeals.

1. Any taxpayer aggrieved by a decision under Section 64 shall have a right to appeal said decision.
2. A taxpayer shall have 30 days to appeal a decision or rejection of claim.
3. All appeals of decisions shall follow the provisions of the Act of May 5, 1998, P.L. 301, No. 50, known as the Local Taxpayers Bill of Rights.

Section 66 - False Reporting Penalty.

- A. Any person who knowingly makes, or conspires to make, a false Application for Certification as a Qualifying Volunteer commits a misdemeanor of the first degree punishable by a fine of \$2,500.
- B. Any person who knowingly provides, or conspires to provide, a false Certification Recommendation under this Ordinance commits a misdemeanor of the first degree punishable by a fine of \$2,500.

Section 67 – 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 Board of Supervisors of Falls 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.