

**BRISTOL TOWNSHIP SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS**

Bucks County, Pennsylvania

RESOLUTION NO: _____

**A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS MAKING CERTAIN
AMENDMENTS TO THE VOLUNTEER SERVICE TAX CREDIT PROGRAM
UNDER SCHOOL BOARD RESOLUTION NO. 06282023.**

WHEREAS, Act 172 of 2016, Title 35 Health and Safety was amended in December 2020 to allow school districts to participate in the volunteer firefighter and emergency medical services tax credit program (“Program”); and

WHEREAS, the Board of School Directors (“School Board” or “Board”) of the Bristol Township School District (the “School District”) recognizes the need for community volunteers for local fire companies and emergency services; and

WHEREAS, the goal of the Program is to encourage membership and service in the community’s volunteer fire companies and emergency medical services; and

WHEREAS, on June 28, 2023, the School Board adopted Resolution No. 06282023, “A Resolution of the Board of School Directors Providing Tax Credits to Certain Resident Fire Company Volunteers and Emergency Medical Services Volunteers that Meet the Criteria and Qualifications for Eligibility to Receive a Tax Credit, and Providing Penalties for Fraudulent Claims” (hereinafter sometimes referred to as the “Program Resolution”), which established the Program within the School District; and

WHEREAS, the Board finds that certain amendments to Program established under the Program Resolution are necessary in order to encourage volunteers to continue serving their community for their entire careers.

NOW, THEREFORE, BE IT RESOLVED, and **IT IS RESOLVED** by the Bristol Township School District Board of School Directors, as follows:

1. Resolution No. 06282023 is hereby amended at Section 2 – “Volunteer Service Tax Credit Program,” Subsection C – “Program Criteria for Fire Companies,” Paragraph iii, to add a new subparagraph d – “Category Three,” which shall read as follows:

“d. Category Three

1. At least twenty-five (25) years of aggregate service as an Active Volunteer, but less than forty (40) years of aggregate service as an Active Volunteer = 50 points

2. At least forty (40) years of aggregate service as an Active Volunteer = 100 points
 3. The points awarded for this Category shall apply for claims under the Program beginning for the 2024-2025 taxable year and shall continue in full force from year to year unless the same is rescinded, revoked or amended by formal action of the School Board.”
2. Resolution No. 06282023 is hereby amended at Section 2 – “Volunteer Service Tax Credit Program,” Subsection D – “Program Criteria for Emergency Medical Service Agencies (EMS),” Paragraph iii, to add a new subparagraph d – “Category Three,” which shall read as follows:
- “d. Category Three – Aggregate Service
1. At least twenty-five (25) years of aggregate service as an Active Volunteer, but less than forty (40) years of aggregate service as an Active Volunteer = 50 points
 2. At least forty (40) years of aggregate service as an Active Volunteer = 100 points
 3. The points awarded for this Category shall apply for claims under the Program beginning for the 2024-2025 taxable year and shall continue in full force from year to year unless the same is rescinded, revoked or amended by formal action of the School Board.”
3. Resolution No. 06282023 is hereby amended at Section 10, concerning ratification of prior actions, is hereby amended by deleting the words, characters, or letters indicated by strikethrough text and inserting the underlined language as follows:
- “10. The prior actions of the School Board, and its officers, the School District administration and employees, or authorized agents of the School District in furtherance of the foregoing resolutions are hereby authorized, ratified and confirmed;~~;~~and”
4. **Restatement of Program.** In light of the amendments in this Resolution to Resolution No. 06282023 concerning the program, the operative parts of Resolution No. 06282023, as amended, are restated in Exhibit A to this Resolution for ease of reference. In the event a discrepancy exists between the text of Resolution No. 06282023, as amended by this Resolution, and the text of Exhibit A, the text of Resolution No. 06282023 as amended by this Resolution shall control.
5. **Severability.** The provisions of this Resolution are severable; if any word, phrase, clause, sentence, sections or provision of this Resolution is for any reason held to be unconstitutional or illegal or invalid, the decision of any Court shall not affect or impair any of the remaining provisions of this Resolution. It is hereby declared to be the intent of the School Board of the Bristol Township School District that this Resolution would have been adopted had such unconstitutional or illegal or invalid word, phrase, clause, sentence, section or provision thereof not been included herein.

6. The prior actions of the School Board, and its officers, the School District administration and employees, or authorized agents of the School District in furtherance of the foregoing resolutions are hereby authorized, ratified and confirmed.

RESOLVED AND ADOPTED, by the School Board in lawful session duly assembled, this __ day of _____, 2024.

**BRISTOL TOWNSHIP SCHOOL DISTRICT
BOARD OF DIRECTORS
Bucks County, Pennsylvania**

(SEAL)

James P. Morgan III, President

Attest: _____
Maryann Wagner, Secretary

EXHIBIT A

1. **Applicable Definitions.** The following words and phrases when used in this Resolution shall have the meanings given to them in this section unless the context clearly indicates otherwise:
 - A. **Active Volunteer** – A volunteer for a volunteer fire company or nonprofit emergency medical service agency listed under Section 2 who has complied with, and is certified under, the Volunteer Firefighters and Emergency Medical Services Tax Credit Program.
 - B. **Business Manager** – The individual serving as the School District’s Business Administrator under Section 1089 of the Act of March 10, 1949, P.L. 30, No. 14, as amended, otherwise known as the “Public School Code of 1949” or “Public School Code” or performing similar duties under the title Business Manager, or his or her designee.
 - C. **Eligibility Period** – The timeframe when volunteers may earn credit under the Volunteer Firefighters and Emergency Medical Services Tax Credit Program. Each year the eligibility period will run from July 1, to June 30, beginning July 1, 2022 to June 30, 2023.
 - D. **Emergency Responder** – A volunteer who responds to an emergency call with one of the entities listed under Section 2(B).
 - E. **Qualified Real Property** – A residential real property owned and occupied as the domicile of an active volunteer.
 - F. **School District** – The Bristol Township School District, Bucks County, Pennsylvania.
 - G. **Tax Collector** – The individual or entity elected or appointed to collect real estate property taxes for the School District.
 - H. **Volunteer** – A member of a volunteer fire company or a nonprofit emergency medical service agency who does not receive a wage or salary for their service.
2. **Volunteer Service Tax Credit Program.**
 - A. **Establishment.** The School Board of the Bristol Township School District hereby adopts the following Resolution, to be known as the Volunteer Firefighters and Emergency Medical Services Tax Credit Program.
 - B. **Eligible Entities.** The Volunteer Firefighters and Emergency Medical Services Tax Credit Program is available to residents of the School District who are volunteers of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to School District residents:
 - i. Edgely Fire Company, Station 10
 - ii. Croydon Fire Company, Station 11
 - iii. Newportville Fire Company, Station 12

- iv. Levittown Fire Company, Station 13
- v. Third District Fire Company, Station 14
- vi. Bucks County Rescue Squad, Medic 143
- vii. Levittown-Fairless Hills Rescue Squad, Medic 154

C. **Program Criteria for Fire Companies.** The following is the annual criteria that must be met to qualify for credits under the program:

- i. The member must be an active member of the fire department, off probation and in good standing for the duration of the Eligibility Period.
- ii. An Active Volunteer shall accrue a minimum of 200 points within a year, commencing July 1st and ending on June 30th, to be an eligible participant of the Program.
- iii. The point system under which the required 200 points can be accumulated, is as follows, and 100 of the 200 points must come from Category Two:

a. Category One

1. Elective Offices:

- i. Fire Company Chief = 100 points per year
- ii. Fire Company President/Vice President= 100 points per year
- iii. Fire Company Secretary = 100 points per year
- iv. Fire Company Treasurer = 100 points per year
- v. Fire Company Assistant Treasurer = 100 points per year
- vi. Relief Treasurer = 100 points per year
- vii. All Other Elective Offices = 50 points per year

2. Activities:

- i. Fire or Ambulance Calls = 1 point per call
- ii. Work Details = 1 point per hour
- iii. Ambulance Meetings = 1 point per meeting
- iv. Committee Meetings = 1 point per meeting
- v. Training = 1 point per hour
- vi. Business Meetings = 2 points per meeting
- vii. Relief Meetings = 2 points per meeting

- 3. Points under Category One, Elective Offices, may only be earned for one position and shall not be cumulative. In the event an Active Volunteer holds multiple positions, the Active Volunteer shall select the position for which points are awarded.

b. Category Two

1. Any Fundraising Activity Authorized by the Fire Company = 4 points per hour.
2. Public Fire Safety Education Authorized by the Fire Company = 4 points per hour.

c. Points under Category Two can be earned for only one (1) event. In the event of questions with regard to the applicability of points to a specific event, the Fire Company Chief or President shall make the final determination, unless it involves the Chief's or President's activities, in which case, the Vice-President, Secretary, and Treasurer, shall decide the matter by a majority decision. For example, if volunteering under Category Two and performing an activity under Category One, points shall be awarded according to the actual activity during any specific hour.

d. Category Three

1. At least twenty-five (25) years of aggregate service as an Active Volunteer, but less than forty (40) years of aggregate service as an Active Volunteer = 50 points
2. At least forty (40) years of aggregate service as an Active Volunteer = 100 points
3. The points awarded for this Category shall apply for claims under the Program beginning for the 2024-2025 taxable year and shall continue in full force from year to year unless the same is rescinded, revoked or amended by formal action of the School Board.

D. Program Criteria for Emergency Medical Service Agencies (EMS). The following is the annual criteria that must be met to qualify for credits under the Program:

- i. The member must be an active member of the EMS department, off probation and in good standing for the duration of the Eligibility Period.
- ii. An Active Volunteer shall accrue a minimum of 200 points within a year, commencing July 1st and ending on June 30th, to be an eligible participant of the Program.
- iii. The point system under which the required 200 points can be accumulated, is as follows:

a. Category One – Elective Offices:

1. President = 100 points per year

2. Vice-President = 100 points per year
 3. EMS Chief = 100 points per year
 4. Secretary = 100 points per year
 5. Treasurer = 100 points per year
 6. Assistant Secretary/Treasurer = 50 points per year
 7. Trustee = 50 points per year
- b. Points under Category One, Elective Offices, may only be earned for one position and shall not be cumulative. In the event an Active Volunteer holds multiple positions, the Active Volunteer shall select the position for which points are awarded.
- c. Category Two – Activities:
1. Confirmed Duty House = 1 point per hour
 2. EMS Calls = 1 point per call
 3. Special Event Standby = 1 point per hour
 4. Work Details = 1 point per hour
 5. Ambulance Crew “Monthly” Meetings = 5 points per meeting
 6. Training = 1 point per hour of certified training
 7. Business Meetings = 2 points per meeting
- d. Category Three – Aggregate Service
1. At least twenty-five (25) years of aggregate service as an Active Volunteer, but less than forty (40) years of aggregate service as an Active Volunteer = 50 points
 2. At least forty (40) years of aggregate service as an Active Volunteer = 100 points
 3. The points awarded for this Category shall apply for claims under the Program beginning for the 2024-2025 taxable year and shall continue in full force from year to year unless the same is rescinded, revoked or amended by formal action of the School Board.

E. Injured Volunteers.

- i. 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(B).
- ii. 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.

- iii. 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.

F. **Recordkeeping.** The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section 2(B) shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Firefighters and Emergency Medical Services Tax Credit Program. Service logs shall be subject to review by the Board of Education, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, shall annually transmit to the School District a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Firefighters and Emergency Medical Services Tax Credit Program. The notarized eligibility list shall be transmitted to the School District no later than September 15 of each year. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

G. **Application.** Volunteers that have met the minimum criteria of the Volunteer Firefighters and Emergency Medical Services Tax 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 Firefighters and Emergency Medical Services Tax Credit Program and forward it to the Business Manager. Applications shall not be accepted by the School District after September 30 of each year.

3. **Filing of Tax Credit.** An active volunteer, who shall be a resident of the School District, with a tax credit certificate may file for a refund of a portion of school district real estate taxes paid. The steps to follow are:

- A. Step 1 – The Fire Chief or supervisor shall transmit to the Business Manager, no later than September 15 of each year, a notarized Eligibility List of all volunteers that have met the minimum criteria for the credit.
- B. Step 2 – Volunteers that have met the minimum criteria shall sign and submit an Application for Certification to their Fire Chief or supervisor, which notes they are asking for a credit for real estate taxes. The Chief or supervisor shall sign the application and forward it to the Business Manager no later than September 30 of each year.
- C. Step 3 – The Business Manager shall review the applications for credit eligibility and cross reference them with the notarized eligibility list.

D. Step 4 – A report of eligible volunteers will be presented to the School Board at the following meeting. The School Board shall approve all applicants that are on the notarized eligibility list. All applicants approved by the School Board shall be issued a tax credit certificate for taxes levied by the School District by the Business Manager. This certificate must be submitted by the applicant to the district for a refund of school real estate taxes.

4. **Official Tax Credit Register.** The School District shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Business Manager shall issue updates, as needed, of the official Tax Credit Register to the following:

A. Board of School Directors;

B. Chief of the volunteer fire company(ies);

C. Chief or supervisor of the nonprofit emergency medical services agency(ies); and

D. Tax Collector.

5. **Tax Credit.** Each active volunteer who has been certified under the Volunteer Firefighters and Emergency Medical Services Tax Credit Program shall be eligible to receive a real property tax credit of up to \$750 of the school district tax liability on qualified real property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability. In the event an active volunteer's real estate taxes paid are less than the amount of the tax credit, the tax credit shall equal the individual's tax liability.

It is the sole discretion of the District whether the credit is issued as a refund check for taxes paid or a credit for future tax liability.

A. Claim

i. An active volunteer with a tax credit certificate may file a claim for the tax credit on their qualified real property tax liability for the school district's real estate tax levy. The tax credit shall be administered as a refund by the school district. An active volunteer shall file the following with the School District:

a. A copy of the School District real estate tax bill of the volunteer so that the District may verify the School District real property taxes for the tax year which the claim is being filed have been paid.

b. The tax credit certificate.

c. Photo identification.

d. Documentation that the tax paid was for qualified real property as defined in this Resolution.

- ii. If the active volunteer provides all documents required under this subsection, the Business Manager shall issue the tax refund to the active volunteer.

B. Rejection of the Real Estate Tax Credit Claim.

- i. The Secretary of the School District shall reject the claim for a School District real property tax credit if the taxpayer fails to provide the documents required under subsection (B)(1) of this Section 5.
- ii. If the School District secretary 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 6.
- iii. Taxpayers shall have thirty (30) days to appeal the decision of the School District Secretary.

6. Real Property Tax Credit Appeals.

- A. Any taxpayer aggrieved by a decision under Section 5 paragraph B shall have a right to appeal said decision.
- B. A taxpayer shall have thirty (30) days to appeal a decision or rejection of claim.
- C. All appeals under Section 5 paragraph B shall follow the provisions of 2 Pa.C.S. Chapter 5, Subchapter B (relating to practice and procedure 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.”

- 7. **Surviving Spouse.** The surviving spouse of an active volunteer who dies as a result of their duties shall automatically qualify for all available rebates under Volunteer Firefighters and Emergency Medical Services Tax Credit Program during the existence of the Volunteer Firefighters and Emergency Medical Services Tax Credit Program provided that the surviving spouse owns and occupies real property as their domicile within the territorial jurisdiction of the School District.
- 8. **Fraudulent Claim.** In any case in which a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full and a penalty of twenty-five (25%) percent of the amount claimed shall be imposed. The penalty and the amount of the disallowed claim, if the claim had been paid, shall bear interest at the rate of one-half (1/2) of the (1%) percent per month from the date of the claim until repaid. The claimant and any person who assisted in the preparation of filing of a fraudulent claim shall be subject to criminal prosecution in accordance with applicable provisions and penalties as provided in the Pennsylvania Crimes Code.
- 9. **Severability.** The provisions of this Resolution are severable; if any word, phrase, clause, sentence, sections or provision of this Resolution is for any reason held to be unconstitutional

or illegal or invalid, the decision of any Court shall not affect or impair any of the remaining provisions of this Resolution. It is hereby declared to be the intent of the School Board of the Bristol Township School District that this Resolution would have been adopted had such unconstitutional or illegal or invalid word, phrase, clause, sentence, section or provision thereof not been included herein.

10. The prior actions of the School Board, and its officers, the School District administration and employees, or authorized agents of the School District in furtherance of the foregoing resolutions are hereby authorized, ratified and confirmed.
11. The first year a real property tax credit shall be available for an active volunteer is for real property taxes paid for the 2023-2024 taxable year.
12. This Resolution and the provisions hereof shall continue in full force and effect beginning with the 2023-2024 taxable year and shall continue in full force from year to year unless the same is rescinded, revoked or amended by formal action of the School Board.