

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

Bucks County, Pennsylvania

RESOLUTION NO: _____

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, ESTABLISHING THE CRITERIA AND QUALIFICATIONS FOR ELIGIBILITY TO RECEIVE A TAX CREDIT, AND PROVIDING PENALTIES FOR FRAUDULENT CLAIMS.

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.

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

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 January 1, to December 31, beginning January 1, 2023 to December 31, 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.

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.** 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 calendar year (January 1st to December 31st) 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 President/Vice President= 100 points per year
- ii. Fire Company Secretary = 100 points per year
- iii. Fire Company Treasurer = 100 points per year
- iv. Fire Company Assistant Treasurer = 100 points per year
- v. Relief Treasurer = 100 points per year
- vi. 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

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 can only 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 President shall make the final determination, unless it involves the 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 perform an activity under Category One, points shall be awarded according to the actual activity during any specific hour.

D. Program Criteria for Emergency Medical Service Agencies (EMS). 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 calendar year (January 1st to December 31st) 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 = 150 points per year
 - 2. Vice-President = 150 points per year
 - 3. EMS Chief = 150 points per year
 - 4. Secretary = 150 points per year
 - 5. Treasurer = 150 points per year
 - 6. Assistant Secretary/Treasurer = 50 points per year
 - 7. Trustee = 50 points per year:
 - b. 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

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 February 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 February 28 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 a tax credit on their school district earned income tax liability when filing a final return for the year with the Tax Collector or 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 February 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 whether they are asking for a credit for earned income taxes or real estate taxes. The Chief or supervisor shall sign the application and forward it to the Business Manager no later than February 29, 2024.

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 when filing their local earned income tax or submitted 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. **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.

8. **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.

9. 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

10. This Resolution and the provisions hereof shall continue in full force and effect beginning with the 2023-24 fiscal 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.

RESOLVED AND ADOPTED, by the School Board in lawful session duly assembled, this __ day of _____, 2023.

**BRISTOL TOWNSHIP SCHOOL DISTRICT
BOARD OF DIRECTORS**

Bucks County, Pennsylvania

(SEAL)

James P. Morgan III, President

Attest: _____
Maryann Wagner, Secretary