

**Saucon Valley School District**  
**Meeting of the Finance Committee**  
**District Office Conference Room**  
**December 10, 2025 – After Facilities Committee Meeting**

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*Welcome to the Saucon Valley School Board Ad Hoc Finance Committee meeting. Our objective is to serve our community's students, parents, and residents. You are an important part of this meeting, and we look forward to your questions and comments. We are all here for the same reason. All opinions are welcome and equally valuable. Our only request is that we address each other with civility and respect. Our courtesy toward each other is the best way to show our students how much we respect them as well.*

*The District reserves the right to move agenda items up to other committees as needed.*

Committee Members – Cedric Dettmar, Dr. Laurel Erickson-Parsons, Dr. Shamim Pakzad, Donald Carpenter

**Agenda**

- I. **Call to the Order** – *Cedric Dettmar, Committee Chair*
- II. **Pledge of Allegiance**
- III. **Recording of Attendance** – *David Bonenberger, Committee Secretary*
- IV. **Motion to Approve Agenda**
- V. **Approval of Minutes** - November 12, 2025
- VI. **Courtesy of the Floor to Visitors – Agenda Items Only** – *Visitors should state their name and address.*
- VII. **Discussion & Action:** Act 172 & Act 191 - Volunteer Firefighters and Emergency Medical Services Tax Credit
- VIII. **Review:** 2024-2025 Revenue/Expenditures
- IX. **Discussion & Action:** Ticket Sales
- X. **New Business**
- XI. **Old Business**
- XII. **Courtesy of the Floor to Visitors** - *Visitors should state their name and address.*
- XIII. **Future Meetings** – January \_\_\_\_\_, 2026 – District Office Conference Room
- XIV. **Motion to Adjourn**

A meeting of the Finance Committee was held on Wednesday, November 12, 2025, in the District Office Conference Room. Finance Committee members Mr. Donald Carpenter, Mr. Cedric Dettmar, Dr. Laurel Erickson-Parsons, and Dr. Shamim Pakzad were present. Also present were David Bonenberger - Committee Secretary, and Superintendent Jaime Vlasaty.

- I. **Call to the Order** – 6:40 pm – *Cedric Dettmar, Committee Chair*
- II. **Pledge of Allegiance**
- III. **Recording of Attendance** – *David Bonenberger, Committee Secretary*  
4-present, 0-absent
- IV. **Motion to Approve Agenda** – Dr. Pakzad, seconded by Mr. Carpenter, moved to approve the agenda. Vote: 4-yes, 0-no
- V. **Approval of Minutes** – Dr. Pakzad, seconded by Mr. Carpenter, moved to approve the minutes of July 9, 2025. Vote: 4-yes, 0-no
- VI. **Courtesy of the Floor to Visitors – Agenda Items Only** – None
- VII. **Discussion & Action: Food Service Catering** – Dr. Erickson-Parsons asked about gluten free, food allergy options and are paper products included with this.
- VIII. **Discussion & Action: Food Service Take Home Lunch** – Committee would like other options besides sun butter and jelly.
- IX. **New Business** - None
- X. **Old Business** – None
- XI. **Courtesy of the Floor to Visitors** – None
- XII. **Future Meetings** – December 10, 2025 – District Office Conference Room
- XIII. **Motion to Adjourn** - Mr. Dettmar adjourned the meeting at 7:02 pm.

## OFFICE OF THE STATE FIRE COMMISSIONER

### Program Guidance

#### Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Medical Services Agencies

Act 91 of 2020 and Act 172 of 2016

35 Pa. C.S. §§79A01-79A33

Act 172 of 2016 established incentives for volunteers of fire companies and nonprofit emergency medical services agencies by providing municipalities with the option to offer a real estate or earned income tax credit to active members of volunteer fire companies and nonprofit emergency medical service agencies through a volunteer service credit program. Each local government may choose whether to offer the earned income tax credit, the real estate tax credit, or both. Active volunteers who meet the service credit criteria established by the local government in consultation with the fire chief or supervisor of the EMS agency are eligible for the tax credit, if offered by the local government. Act 91 of 2020 expanded the tax relief incentive to counties and school districts and established statewide reporting requirements on the tax credits. Act 91 also increased the allowable value of the real estate tax credit from 20% of the tax liability to 100% of the tax liability imposed by a local government.

**Real estate tax credit:** The real estate tax credit may establish a credit of up to 100% percent of the real estate tax liability for residential real property owned and occupied as the domicile of an active volunteer.

- The real estate tax credit operates as follows: an active volunteer pays their municipal real estate tax bill, then files an application for the real estate tax credit with the local government. If the application is approved, the local government issues a check to the active volunteer as a real estate tax credit rebate. The local government must approve the application if the real estate in question is real property owned and occupied by the applicant, and the applicant meets the active volunteer certification requirements implemented by the local government.
- The credit will **not** be printed on real estate tax bills.
- The local government should verify that an active volunteer is an owner-occupant of property within its jurisdiction. The local government may determine this by verifying that the property is registered for the Homestead Exemption or by developing any other criteria it deems appropriate. The tax bill that is submitted with the application may contain this documentation.

**Earned income tax credit:** The earned income tax credit must be set at a flat amount.

- If a volunteer's tax liability is less than the flat amount, their credit is limited to their total tax liability.
- The credit only applies to an earned income tax levied by the local government under the Local Tax Enabling Act.
- It does **not** apply to an earned income tax levied for open space purposes or to replace the occupational assessment tax.
- Only residents of the local government who are active volunteers may apply for the tax credit. A nonresident option is not available.
- The Pennsylvania Department of Community and Economic Development (DCED) will update the statewide earned income tax form to account for the new flat rate tax credit for local governments that choose to implement the credit and will provide for separation of the school earned income tax liability from the local government's earned income tax liability. (Note that under Act 150 of 2016, DCED is responsible for developing statewide forms for earned income tax collection, which all tax officers must accept.)
- The active volunteer would apply for the credit when they file their EIT taxes for the prior tax year in the current calendar year (for example, in 2023 an applicant will file documentation related to 2022) and in later years and will provide documentation from the local government that they are entitled to the tax credit.
- Local governments must provide an option for volunteers filing joint returns to still claim the credit. The return form shall also "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 municipality."

**Ordinance or Resolution adoption process:** At least 30 days prior to adoption of the ordinance, the local government must place a legal advertisement of its intent to adopt an ordinance or resolution implementing the tax credit and then must conduct at least one public hearing on the issue. Once adopted, the ordinance or resolution needs to be sent to the Office of the State Fire Commissioner, as well as the county law library and the tax officer for the local government's tax collection district (*if adopting an EIT tax credit.*) Before adopting any such ordinance or resolution the local government should consult with their solicitor to ensure that they are following all rules applicable to passing tax related legislation as these vary for different types of local government.

**Who qualifies for the tax credit?** A member of a volunteer fire company (VFC) or a nonprofit emergency medical services (EMS) company identified by the local government that meets service criteria established by the local government in consultation with the VFC and EMS companies. Local governments are required to consult with leaders of local VFCs and EMS companies that will be affected by their program. Members who are volunteer emergency responders would qualify, as well as volunteers who are members, but serve in other roles. The local government has final authority to set criteria or participation levels for the different classes of membership, subject to the required criteria outlined in section 79A21 of Title 35 (35 Pa. C.S. § 79A21).

**What happens if many of our volunteers live outside of the boundaries of the local government?** Since each local government can only offer the credits to volunteers who are residents, we recommend working with the neighboring municipalities that are also served by the same VFC or EMS agency to see if they would be willing to implement the program and consider using the same tax credit levels and requirements for all municipalities served.

**Intergovernmental Cooperation.** Section 79A32 of Title 35 (35 Pa. C.S. § 79A32) specifically authorizes units of local government to designate a council of governments, consortium, or similar organization to administer volunteer service credit programs, as well as rejections and appeals. If multiple local governments in one area all use the same entity it may ease the burden on volunteers to gain access to the benefits provided by these programs. If a local government desires to take advantage of this provision it needs to formally delegate its authority by resolution or ordinance.

**How will the volunteers earn credit?** Section 79A21 of Title 35 (35 Pa. C.S. § 79A21) states that the local government must consider the following activities when creating its tax credit program:

- the number of emergency calls to which a volunteer responds;
- the level of training and participation in formal training and drills for a volunteer;
- the total amount of time expended by a volunteer on administrative and other support services, including, but not limited to: fundraising, providing facility or equipment maintenance, financial bookkeeping; and
- the involvement in other events or projects that aid the financial viability, emergency response, or operational readiness of a volunteer fire company or a nonprofit emergency medical services agency.

The local government will determine the guidelines and criteria for participation in its program in consultation with the chief of a volunteer fire company and the supervisor of a nonprofit emergency medical services agency. The required criteria should be adopted by resolution and reference or include forms and applications necessary to implement the program. Purely social members should not be eligible for the tax credit.

**Injured Volunteer:** If a volunteer who is an emergency responder is injured during a response to an emergency response call and can no longer serve as an active volunteer because of the injury he or she is entitled to receive the tax credit. The injured volunteer must submit self-certification and an application with documentation from a licensed physician. An injured otherwise eligible volunteer may receive the credit for up to five consecutive tax years after the injury.

**Tracking service activities:** The chief of a volunteer fire company and the supervisor of a nonprofit emergency medical services agency are responsible for logging service records of active volunteers to document the activities of each volunteer that qualifies for credit and the calculation of total credits earned for each volunteer in their organization. These records are subject to periodic review by the Fire Commissioner, the Auditor General, and the local government enacting the ordinance.

**Notarized list:** The chief and supervisor must provide a notarized list of volunteers that qualify for the tax credit each year, no later than 45 days before the tax notices are distributed. The ordinance or resolution authorizing the program should state how to calculate the date for each tax year.

**Application process:** An active volunteer who wants to take advantage of the credit must sign and submit an application for certification to their chief or supervisor, who will sign and attest that the active volunteer meets the qualifications of the program or can no longer serve due to an injury. The application is then forwarded to the local government for review.

**Review process:** The local government cross-references the application with the notarized eligibility list. If the active volunteer is on the notarized list, they should be approved and the local government then issues a tax credit certificate to the active volunteer. If adopting an EIT tax credit, the local government should work with the tax officer for its tax collection district to develop a certificate acceptable to the tax officer, which the active volunteer would include with their EIT return. The local government maintains an official tax credit register of all active volunteers that were issued tax credit certificates for a particular year and provides the list and any updates to the fire chief, EMS supervisor, and the tax officer for the tax collection district (*if applicable*).

**Appeals:** The local government must provide a process for appealing a denial of an earned income tax credit and/or real property tax credit. The resolution or ordinance authorizing the tax credit should establish the process that will be used to reject applications as well as the process for applicants to appeal a rejection.

**Please keep in mind that this guidance document is intended to be an informational resource only. Local government officials should review and discuss all proposed ordinances and resolutions with their solicitor.**

# OFFICE OF THE STATE FIRE COMMISSIONER VOLUNTEER FIREFIGHTER AND EMERGENCY MEDICAL SERVICE PERSONNEL TAX CREDIT INCENTIVE PROGRAM GUIDELINES

The purpose of this document is to provide guidance to municipalities, school districts, fire companies and Emergency Medical Service (EMS) organizations on tax credit incentive programs for volunteer firefighters and EMS providers.

## Legislation Information

Act 172 of 2016 established incentives for municipal volunteers of fire companies and nonprofit emergency medical services agencies by providing municipalities with the option to offer a real estate or earned income tax credit to active members of volunteer fire companies and nonprofit emergency medical service agencies through a volunteer service credit program.

Act 91 of 2020 expanded the tax relief incentive to counties and school districts and established statewide reporting requirements on such tax credits. Act 91 also increased the allowable value of the real estate tax credit from 20% of the tax liability to 100% of the tax liability imposed by a unit of local government.

The full legislation can be found at the links provided in the reference section of this document.



**pennsylvania**

OFFICE OF THE STATE FIRE COMMISSIONER



## Criteria Eligibility

Municipalities may implement an ordinance or resolution for earned income tax credit, real estate tax credit or both.

Each municipality will establish the ordinance or resolution guidelines to include at a minimum the criteria for eligibility, total amount of tax credit and an appeal process.

### Fire Department and Emergency Medical Service Organizations

The fire chief or supervisor of the EMS agency are responsible for:

1. Implementing a tracking/reporting mechanism of activities for each active volunteer that meets the eligibility requirements for the tax credit program.
2. Ensuring the tracking/reporting mechanism has the calculation of total credits earned for each eligible volunteer.
3. Collaborating with the municipal officials to validate that the volunteers meet the eligibility for the tax credit program. A notarized list of volunteers eligible for the tax credit program must be provided to the municipality each year prior to tax notices being distributed.

All records are subject to periodic review by the Pennsylvania State Fire Commissioner, the Auditor General and the municipality enacting the ordinance.

# OSFC Volunteer Tax Credit Incentive Program Guidelines

## Reporting Requirements

### Municipalities

Municipalities that offer tax credit must notify the Office of the State Fire Commissioner of the adoption of the tax credit ordinance and annually recertify that information utilizing the report form on the website.

The following is a list of information that needs to be included in the reporting process. This will be done by the completion and submission of the electronic tax credit report form found on the webpage of the Office of the State Fire Commissioner. [Recruitment and Retention \(pa.gov\)](#)

- \*Municipality name
- \*County
- \*School District
- \*Fire department name
- \*EMS agency name
- \*Number of responders (fire & EMS) receiving the tax credit
- \*Percentage and amount of tax credit

### State Fire Commissioner's Office

The Office of the State Fire Commissioner will provide an annual report on tax credit programs to the chairperson and minority chairperson of the Veterans Affairs and Emergency Preparedness committee of both the Senate and the House of Representatives as required under the legislation

*Please use the QR code to access additional information:*

*Full Guidance Document*

*Report Form*



## Additional References

### **Act 172 of 2016: Chapter 79A of Title 35**

Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Medical Services Agencies, 35 Pa. C.S. §§ 79A01 – 79A33.

[Title 35 - PA General Assembly \(state.pa.us\)](https://www.pa.gov/legislation/act/172)

**Title 35 Health and Safety** – PA General Assembly § 79A33. Duties of State Fire Commissioner <https://www.legis.state.pa.us/cfdocs/legis/LI/consCheck.cfm?txtType=HTM&ttl=35&div=0&chpt=79A&sctn=33&subctn=0>

**LOWER SAUCON TOWNSHIP  
NORTHAMPTON COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 2025-\_\_**

**AN ORDINANCE OF THE TOWNSHIP COUNCIL OF LOWER SAUCON TOWNSHIP, PENNSYLVANIA, AMENDING THE LOWER SAUCON TOWNSHIP CODE OF ORDINANCES TO PROVIDE FOR A VOLUNTEER SERVICE TAX CREDIT PROGRAM.**

**WHEREAS**, Chapter 79A of Title 35 of the Pennsylvania Consolidated Statutes (35 Pa. C.S.A. § 79A03, entitled “Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Services Agencies,” commonly known as “Act 172,” authorizes municipalities to grant local tax credits to volunteers of volunteer fire companies and nonprofit emergency medical service agencies up to 100% of the volunteer’s real estate tax liability under Act 91; and

**WHEREAS**, it is the intention of the Township Council of Lower Saucon Township to create such a program to incentivize such service;

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED**, by the Township Council of Lower Saucon Township as follows:

**Section 1. Amendment of Part II, Chapter 150 of the Township Code of Ordinances.** Chapter 150 of the Township Code of Ordinances, entitled “Taxation,” is hereby amended to add Article Part II, Chapter 163, Article VIII, entitled “Tax Exemptions,” which shall state as follows:

**§ 150-80. Definitions.** As used in this article, unless the context clearly indicates a different meaning, the following words shall have the meanings ascribed to them in this section:

**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 (the "Act").

**ELIGIBILITY PERIOD** - The time frame during which a volunteer may earn credit under the Volunteer Service Credit Program.

**EMERGENCY RESPONDER** - A volunteer who responds to an emergency call.

**EMERGENCY RESPONDER CALL** – Any emergency call to which a volunteer responds.

**QUALIFIED REAL PROPERTY** – A real property located in the Township which is the residential domicile of a volunteer as herein defined.

**TOWNSHIP** – Lower Saucon Township, Northampton County, Pennsylvania.

**ELIGIBLE TAX** – An earned income or real estate tax levied by Lower Saucon Township or by a municipality with which Lower Saucon Township has a valid and binding Intermunicipal Agreement to mutually recognize and administer the municipalities’ volunteer fire tax credit programs.

**ELIGIBLE VOLUNTEER** – An active member, in good standing, with a volunteer fire company and/or a nonprofit emergency medical service agency established to serve the Township as set forth at § 150-81.C who pays taxes in Lower Saucon Township or a municipality with which Lower Saucon Township has a valid and binding Intermunicipal Agreement to mutually recognize and administer the municipalities’ volunteer fire tax credit programs.

**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 this Commonwealth.

**§ 150-81. Establishment of Volunteer Service Tax Credit Program.**

**A. Establishment.** The Township hereby establishes a Volunteer Service Tax Credit Program, the goal of which is to incentivize and encourage Volunteer Fire Company membership and service with the volunteer fire companies and nonprofit emergency medical service agencies established to serve the Township. Pursuant to the terms of this program as set forth herein, volunteers shall be granted earned income and real estate tax credits.

**B. Program Criteria.** The Lower Saucon Township Council shall establish by resolution the criteria that must be met annually to qualify for credits, considering the following eligible activities:

- (1) The number of emergency 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 fundraising, facility or equipment maintenance, bookkeeping, and involvement in events or projects that support aid the financial viability, emergency response or operational readiness of a volunteer fire company;

(4) The total number of years the volunteer has served.

**C. Eligible Volunteer.** The Volunteer Service Tax Credit Program is available to volunteers of the Lower Saucon Township Volunteer Rescue. Specifically, the earned income tax credit shall be available to all volunteers as herein defined, and the real estate tax credit shall be available to all volunteers who own a qualified real property within the Township or within a municipality with which the Township has a valid and binding Intermunicipal Agreement to mutually recognize and administer the municipalities' volunteer fire tax credit programs..

**D. Eligibility Period.** For 2025, the eligibility period shall run from the first of the month after the Lower Saucon Township Council shall pass a resolution enacting program criteria, and in all subsequent years, the eligibility period shall run from January 1 until December 31, and active volunteers shall be eligible if they serve for all or any portion of a given year, as long as eligibility criteria are met. An active volunteer who is 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 (5) tax years.

**E. Recordkeeping.** The Chief of the Lower Saucon Township Volunteer Rescue shall keep detailed records of each volunteer's activities in a service log to establish credits under the Volunteer Service Tax Credit Program, including a calculation of the total credits earned for each volunteer in the volunteer fire company. Service logs shall be subject to review by the Lower Saucon Township Council, the State Fire Commissioners, and the State Auditor General upon request. To the extent that the Township has a valid and binding Intermunicipal Agreement to mutually recognize and administer the municipalities' volunteer fire tax credit programs, each municipality shall be responsible for maintaining and managing the records relative to the volunteer firefighters residing within their jurisdiction.

**F. Certification of Eligibility List.** Annually, but not later than forty-five (45) days prior to the date that tax notice are sent, the Chief or their designee shall transmit to the Township a notarized eligibility list of all volunteers that have met the minimum

criteria for the Volunteer Service Tax Credit Program. The list shall also be posted in a visible location on the premises of Lower Saucon Township Volunteer Rescue. The Township shall also accept and honor certifications provided by any municipality with which the Township has a valid and binding Intermunicipal Agreement to mutually recognize and administer the municipalities' volunteer fire tax credit programs.

**F. Application.** No later than March 1 following the year for which a tax credit is sought, volunteers meeting the minimum criteria for any tax credit hereinunder shall submit a signed application for certification to their Chief or the Chief's designee. The Chief or their designee shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program and shall forward it to the Township Manager of the Township within five (5) business days of receipt.

**G. Review and Processing.** The Township Manager shall review all applications for credit under the Volunteer Service Credit Program and upon confirmation that an applicant appears on the notarized eligibility list, shall refer the applicants to the Township Council for approval. All applicants approved by the Township Council shall be issued a tax credit certificate by the Township Manager.

**H. Official Tax Credit Register.** The Township shall keep an official tax credit register of all active volunteers issued tax credit certificates and shall provide the register to the Township Manager, who shall issue updates as needed, and distribute the official tax credit register to the following:

- (1) The Township Council;
- (2) The Fire Chief; and
- (3) The Township Tax Collector.

**I. Volunteers Injured in the Course of Service.** An active volunteer injured occurred while responding to, participating in, or returning from an emergency response call shall be eligible for future tax credits as set forth hereunder.

1. **Initial Establishment of Injury.** An injured active volunteer shall provide documentation from a licensed physician establishing that an injury sustained during volunteer service as herein defined injury prevents them from performing the duties of an active volunteer.

2. **Continued Eligibility:** If the injury continues to prevent the volunteer from serving, they must submit updated documentation from a licensed physician annually, stating that the injury still exists and prevents them from qualifying as an active volunteer. An active volunteer who is 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 (5) tax years.

#### **§ 150-82. Earned Income Tax Credit.**

**A. Tax Credit.** Each active volunteer who has been certified under the Township Volunteer Service Tax Credit Program shall be eligible to receive a tax credit of up to Five Hundred Dollars (\$500) of the earned income tax levied by the Township or any municipality where the eligible volunteer resides if the Township has a valid and binding Intermunicipal Agreement to mutually recognize and administer the municipalities' volunteer fire tax credit programs. When an active volunteer's earned income tax liability is less than the amount of the tax credit, the tax credit shall equal to the individual's tax liability. The credit only applies to an earned income tax levied by the municipality under the Local Tax Enabling Act. It does not apply to an earned income tax levied for open space purposes or to replace the occupational assessment tax.

**B. Request for Tax Credit.** An active volunteer with a tax credit certificate for the tax year shall forward said certificate to the Township Tax Collector or to the Tax Collector in their home municipality when filing an earned income tax return for the preceding year. An active volunteer may claim a tax credit provided for under this chapter when filing a joint return. 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 municipality.

**C. Rejection of Tax Credit Request.** The Township Tax Collector shall reject a request for a tax credit if the taxpayer is not on the official tax credit register issued by the Township Manager, and the taxpayer shall be notified of the rejection in writing. Such notice shall state the reasons for the rejection and set note the thirty (30) day appeal period and the appeal procedure outlined herein.

#### **§ 150-83. Real Estate Tax Credit.**

**A. Tax Credit.** Each active volunteer who has been certified under the Township Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 100% of the Township tax liability discounted rate on qualified real property (“tax credit”) when paid during the discount period. If the active volunteer does not own real estate in the Township, they shall be eligible to receive the aforesaid tax credit any municipality where the eligible volunteer resides if the Township has a valid and binding Intermunicipal Agreement to mutually recognize and administer the municipalities’ volunteer fire tax credit programs. If the tax is paid during the base period or penalty period, the volunteer will be responsible for paying the difference in liability after the credit is applied.

**B. Tax Credit Request.** An active volunteer who has submitted a volunteer tax credit application may seek a tax credit on their qualified real property tax liability pursuant to the Township's real estate tax levy or the real estate levy of the municipality where the eligible volunteer resides if the Township has a valid and binding Intermunicipal Agreement to mutually recognize and administer the municipalities’ volunteer fire tax credit programs, which refund shall be issued pursuant to the procedures of the eligible volunteer’s home municipality. In the Township, the tax credit shall be administered as a refund by the Township Treasurer by filing the following with the Township Manager:

- (a) Proof payment of payment of real estate tax liability issued by the Township’s Real Estate Tax Collector for the tax year for which the claim is being filed.
- (b) The tax credit certificate issued pursuant to § 150-81.G.

If the active volunteer provides all documents required under this subsection, the Township shall verify that the property is registered for a Homestead Exemption, and the Treasurer shall issue the tax refund to the active volunteer. The tax credit shall not be reflected on the applicant’s real estate tax bill.

**C. Rejection of Tax Credit Request.** The Township Manager shall reject a real property tax credit request if the taxpayer fails to provide the documents required under Subsection B, and the taxpayer shall be notified of the rejection in writing. Such notice shall state the reasons for the rejection and set note the thirty (30) day appeal period and the appeal procedure outlined herein.

**§ 150-84. Appeals.**

Any taxpayer aggrieved by a decision under §§ 150-82.C. or 150-83.C. of this Article shall have a right to appeal said decision within thirty (30) days of the date of the written denial. Appeals under § 150-82 shall be in accordance with the procedures set forth in the Local Taxpayers Bill of Rights at 53 Pa. C.S.A. § 8421 *et seq.* and appeals under §153-83 shall be made under the Local Agency Law.

**§ 150-85. Penalties.**

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

**Section 4. Intermunicipal Agreement.** The Township is hereby authorized to enter into an Intermunicipal Agreement with any neighboring municipality to honor citations issued by the other and to provide for joint administration of the municipalities' respective tax credit programs established pursuant to Chapter 79A of Title 35 of the Pennsylvania Consolidated Statutes.

**Section 5. Severability.** If any sentence, clause, section, or part of this Ordinance or of the Zoning Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts hereof. It is hereby declared as the intent of the Township Council that this Ordinance and the Zoning Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

**Section 6. Repealer.** All Ordinances or parts of Ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

**Section 7. Codification.** The Lower Saucon Township Code of Ordinances shall incorporate the within amendments.

**Section 8. Enactment.** This Ordinance shall take effect five (5) days after its adoption. Upon passage, copies of this Ordinance shall be provided to the Office of the State Fire Commissioner, as well as the county law library and the Tax Collector.

**ENACTED and ORDAINED** this \_\_\_\_\_ day of \_\_\_\_\_, 2025, by the Lower Saucon Township Council in lawful session duly assembled.

**ATTEST:**

**LOWER SAUCON TOWNSHIP,  
NORTHAMPTON COUNTY**

\_\_\_\_\_  
**Stacy L. Werkheiser,  
Township Secretary**

By \_\_\_\_\_  
**Laura Ray,  
Council President**

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**INTERMUNICIPAL AGREEMENT BETWEEN LOWER SAUCON  
TOWNSHIP, NORTHAMPTON COUNTY, PENNSYLVANIA AND**

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**WHEREAS**, Chapter 79A of Title 35 of the Pennsylvania Consolidated Statutes (35 Pa. C.S.A. § 79A03, entitled “Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Services Agencies,” commonly known as “Act 172,” authorizes municipalities to grant local tax credits to volunteers of volunteer fire companies and nonprofit emergency medical service agencies up to 100% of the volunteer’s real estate tax liability under Act 91; and

**WHEREAS**, on \_\_\_\_\_, 2025, Lower Saucon Township enacted Ordinance 2025-\_\_\_\_\_, entitled “An Ordinance of the Township Council of Lower Saucon Township, Pennsylvania, Amending the Lower Saucon Township Code of Ordinances to Provide for a Volunteer Fire Service Tax Credit Program”; and

**WHEREAS**, on \_\_\_\_\_, 2025, \_\_\_\_\_ enacted Ordinance \_\_\_\_\_, entitled \_\_\_\_\_; and

**WHEREAS**, 35 Pa. C.S.A. § 79A32 enables municipalities to jointly administer tax credit programs established under Chapter 79A32, as further provided for by the Pennsylvania Intergovernmental Cooperation Law at 53 Pa. C.S.A. § 2301 et seq.; and

**WHEREAS**, the municipalities desire to cooperate in administering volunteer fire tax credits to volunteers who reside in one municipality but serve in the other;

**NOW, THEREFORE**, in consideration of the mutual covenants and agreements contained herein, the parties hereby agree as follows:

- 1. Purpose.** It is the purpose and intent of the parties to mutually recognize their respective Volunteer Fire Service Tax Credit programs, and to assist in the administration of such programs relative to eligible volunteers residing within their corporate borders as further set forth herein.
  
- 2. Procedure.** Each municipality shall determine who is a eligible volunteer pursuant to their own ordinance and shall certify eligible volunteers pursuant to their own established procedures. Upon certification of an eligible volunteer residing in the other municipality, the following shall occur:

- a. In Lower Saucon Township, upon the establishment of an Official Tax Credit Register but no later than \_\_\_\_\_, the Township Manager shall forward the same to the person or person designated by the \_\_\_\_\_, and in \_\_\_\_\_, the \_\_\_\_\_ shall forward the same to the Lower Saucon Township Manager;
- b. Upon receipt, the person identified in Subparagraph (a), or their designee, shall forward the same to the Treasurer, tax collector or other designated authority in the receiving municipality no later than \_\_\_\_\_, who shall process the tax credit pursuant to the established procedures of that municipality.

**4. Tax Collectors.** The tax collectors of each municipality shall apply the credit to the eligible volunteer's real estate tax bill for the following tax year.

**5. Recordkeeping & Reporting.** Each municipality shall maintain records of volunteers receiving credits for at least seven (7) years and shall comply with reporting requirements to the Office of the State Fire Commissioner.

**6. Costs.** Each municipality shall bear its own administrative costs.

**7. Term & Termination.** This Agreement shall continue in effect unless terminated by either party upon ninety (90) days' written notice.

**IN WITNESS WHEREOF**, the parties have caused this Agreement to be executed by their duly authorized officials.

**LOWER SAUCON TOWNSHIP,  
NORTHAMPTON COUNTY**

\_\_\_\_\_  
,

By \_\_\_\_\_  
**Laura Ray,  
Council President**