Fire Services Study

Lower Makefield Township and Yardley Borough
Bucks County, PA

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Pennsylvania
Department of Community & Economic Development
Governor's Center for Local Government Services

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Executive Summary

This report, prepared for the Borough of Yardley and the Township of Lower Makefield, is part of the Emergency Services Program in the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services.

The report provides an independent review of certain public fire protection issues of the community, and the services provided by its fire department, the Yardley-Makefield Fire Company.

The report should be viewed in its entirety, including the appendices and the resources referenced in the report.

Key suggestions include the following:

1. Establish an intergovernmental agreement between the municipalities regarding fire protection.
2. Transition the role of the Fire Service Director into that of a newly created position of Municipal Fire Chief.
3. Create an agreement between the Municipal Organization and the Fire Company outlining roles, responsibilities, and expectations.
4. Supplement the current all volunteer system with paid personnel to achieve the level of coverage desired.
5. Identify an acceptable level of risk using sample best practices as a guideline.
6. Implement a Community Risk Reduction Program using the 5 E's of community risk reduction: Education, Engineering, Enforcement, Emergency Response, and Economic Incentives.
7. Fund an apparatus replacement plan for future apparatus purchases.
8. Conduct a feasibility study to evaluate the condition of the current fire stations for future use and possible expansion.
9. Reorganize the fire department under the command of the Municipal Fire Chief. Adopt a merit system for promotion and advancement.
10. Adopt a training program that meets the demands of the department and provides opportunities for professional development. Program should provide documentation to meet national standards and requirements of the rating agency.

Appropriate justification and examples of best practices can be found in the report and the appendices.

Recommendations are found at the end of the narrative.

Assistance in facilitating the recommendations can be provided upon request by contacting the Governor's Center for Local Government Services.

Introduction

This report is prepared for the use of the elected officials and officers of the participating municipalities and others designated by those municipalities.

This project is part of a program of the Commonwealth of Pennsylvania, Department of Community and Economic Development, Governor’s Center for Local Government Services. The project was initiated at the request of the participating municipalities.

Technical information and data for this report have been provided by various sources. These sources are deemed to be reliable and are cited where appropriate. Additional information has been gathered from written documents, site visits, and interviews. Such information is taken at “face-value” and is believed to be valid for the purpose presented. No part of this report constitutes an audit of financial statements or performance standards.

The intent of this report is to provide information for municipal officials to assist in making informed decisions regarding public fire protection within their respective municipalities.

Thanks are expressed to all those who participated in meetings, interviews, and provided information for this project.

The opinions expressed herein are those of the consultant and should not be construed or interpreted as the opinion of any other agency with which the consultant is affiliated, other than the Governor’s Center for Local Government Services.

Emphasis On Sustainability

This report should be viewed as a guide to provide reliable and sustainable public fire protection for the municipalities involved. It should not be considered as a stand-alone document and should be used in conjunction with other information such as nationally accepted standards and best practices for public fire protection. Examples of organizations providing credible information include but are not limited to the National Fire Protection Association (NFPA) and the United States Fire Administration (USFA).

Scope

The scope of this project is limited to the Borough of Yardley (Borough) and Lower Makefield Township (Township). Both municipalities are located in Bucks County Pennsylvania.

While future opportunities exist for partnerships, expanded shared services, and regionalization, no other municipality is considered as part of this project.

As the scope of this project was limited to the municipalities mentioned above and their long standing relationship with the Yardley-Makefield Fire Company, it may be appropriate to explore opportunities with surrounding municipalities to evaluate and enhance fire protection.

Methodology

Methodology for this project included the collection and analysis of data from various sources including documents, meetings, interviews, and personal observation. This data was analyzed and compared to generally accepted standards and practices to formulate opinions and recommendations that may be beneficial to the municipalities and fire department involved.

Municipal Overview

Yardley is a borough located in Bucks County. It is approximately 0.9 square miles and is bordered to the north, west, and south by Lower Makefield Township. Its eastern border is the Delaware River and New Jersey. The Borough has an estimated population of 2,596 with the population expected to remain steady through 2050.

Lower Makefield is a Township (Second-Class) that surrounds the Borough of Yardley on three sides with an estimated population of 33,262. The population is expected to grow to 34,306 by 2040 with a recession to 33,856 by 2050.

The authority and responsibility to provide public fire protection is vested to the Borough by the Commonwealth by virtue of the Borough Code.

The Code was amended in 2008 by Act 8 of 2008 to further clarify responsibilities regarding fire protection. The Borough Code was again amended by Act 37 of 2014 and is codified as Title 8, Pennsylvania Consolidated Statues, Section 1202(56):

(56) To ensure that fire and emergency medical services are provided within the borough by the means and to the extent determined by the borough, including the appropriate financial and administrative assistance for these services. The borough shall consult with fire and emergency medical services providers to discuss the emergency services needs of the borough. The borough shall require any emergency services organization receiving borough funds to provide to the borough an annual itemized listing of all expenditures of these funds before the borough may consider budgeting additional funding to the organization.

The authority and responsibility to provide public fire protection is vested to the Township by the Commonwealth by virtue of the Second-Class Township Code.

This authority and responsibility for emergency services is established by state law and has been amended as recently as 2008.

Act 7 of the Session of 2008 of the Pennsylvania General Assembly amends the Second-Class Township Code as follows:

Section 1553. Emergency Services.—(a) The township shall be responsible for ensuring that fire and emergency medical services are provided within the township by the means and to the extent determined by the township, including the appropriate financial and administrative assistance for these services.

(b) The township shall consult with fire and emergency medical services providers to discuss the emergency services needs of the township.

(c) The township shall require any emergency services organizations receiving township funds to provide to the township an annual itemized listing of all expenditures of these funds before the township may consider budgeting additional funding to the organization.

The act was signed into law by Governor Edward G. Rendell on March 17, 2008, and became effective sixty days thereafter.

With respect to the legal requirements above, the elected officials of the Borough and Township must determine the "acceptable level of risk" regarding public fire protection.

Several references are available to aid the elected officials in making this decision. These references include, but are not limited to, the Public Protection Classification (PPC) Summary Report of the Insurance Services Office (ISO) and information supporting their classification system; the report of the SR 60 Commission of the Commonwealth of Pennsylvania; and various codes, standards, and recommended practices of the National Fire Protection Association. Other references are also available and should be considered as necessary.

The report of the SR 6 Commission, successor to the SR 60 Commission, may also contain added information which may be beneficial to the municipalities. This report was released on November 29, 2018, and is available at www.osfc.state.pa.us.

Authority regarding taxation for certain Boroughs and Townships has been modified by Act 54 of 2024, allowing eligible municipalities to increase the fire tax up to 10 mills without the need for a referendum. Excerpts from this act, specifically Article LXXX, and commentary regarding this act from the Pennsylvania Association of Boroughs and The Pennsylvania State Association of Township Supervisors is included in the appendix of this report.

As both municipalities work cooperatively to provide fire protection and support the work of the Yardley-Makefield Fire Company, they might want to consider adopting an Intergovernmental Cooperation Agreement to formalize the roles and responsibilities of each municipality. An example of such an agreement between a borough and a township is included in the appendix of this report.

Current Situation

Together, Yardley and Lower Makefield comprise a Fire Protection Service Area (FPSA) as defined by Insurance Services Office (ISO) and their Public Protection Classification (PPC) system.

The primary provider of fire protection for this area is the Yardley-Makefield Fire Company (YMFC). The fire company was established in 1897 and has provided services to this area continuously since that time. As with many modern fire departments, YMFC is a full-service fire department providing fire, rescue, and first-response emergency medical services to the community. There is a small portion of the Township that is protected by the Morrisville Fire Department. This is located in the southeast portion of the Township.

Special challenges include water rescue to portions of the Delaware River and traffic incidents on Interstate 295. Additional challenges are presented by rail traffic from CSX and SEPTA. Collectively, these rail lines haul a large volume of freight, including hazardous materials, and commuter passengers. Increased traffic on US 1 and other major arterial and collector highways also presents an increasing demand for fire department services.

The typical service area consists of densely populated urban areas and the suburbs surrounding them. These areas comprise residential, commercial, and industrial areas. There are also sections of greenspace throughout the area including the Delaware Canal Towpath.

The fire department operates two stations; one located within the Borough and the other located within the Township.

Station 0 (zero) is located at 105 South Main Street in the Borough. This station typically houses an engine, an aerial ladder, a water rescue unit, and a utility vehicle. The rescue boat and trailer are also located at this station.

Station 80 (eighty) is located at 652 Stony Hill Road within the Township. This is also referred to as the Woodside Station.

This station typically houses an engine, a rescue-engine, a high-water rescue vehicle, and a utility unit. An additional building located adjacent to this station houses two traffic units and an antique apparatus. This building is referred to as the annex.

The fire department also operates three special utility vehicles that are assigned to command officers.

Some vehicles are owned by the fire company, while others are owned by the Relief Association of the fire company. One vehicle, the rescue-engine, is owned by the Township.

Station 80 offers additional open space which may be available for future expansion, if needed.

During 2024, the fire department responded to 654 incidents. The peak time for responses is between 0800-2200, regardless of the day of the week. Comparatively by call volume, the fire department is the fifth busiest of all 59 fire departments in Bucks County. Responses for 2024 indicate that there were 475 incidents within the Township, 48 within the Borough, and 131 out-of-area, including 12 responses to New Jersey. During the past ten years, there has been an incremental increase from 527 calls for service to the most recent of 654 as recorded in 2024. The number of incidents will likely increase in the future.

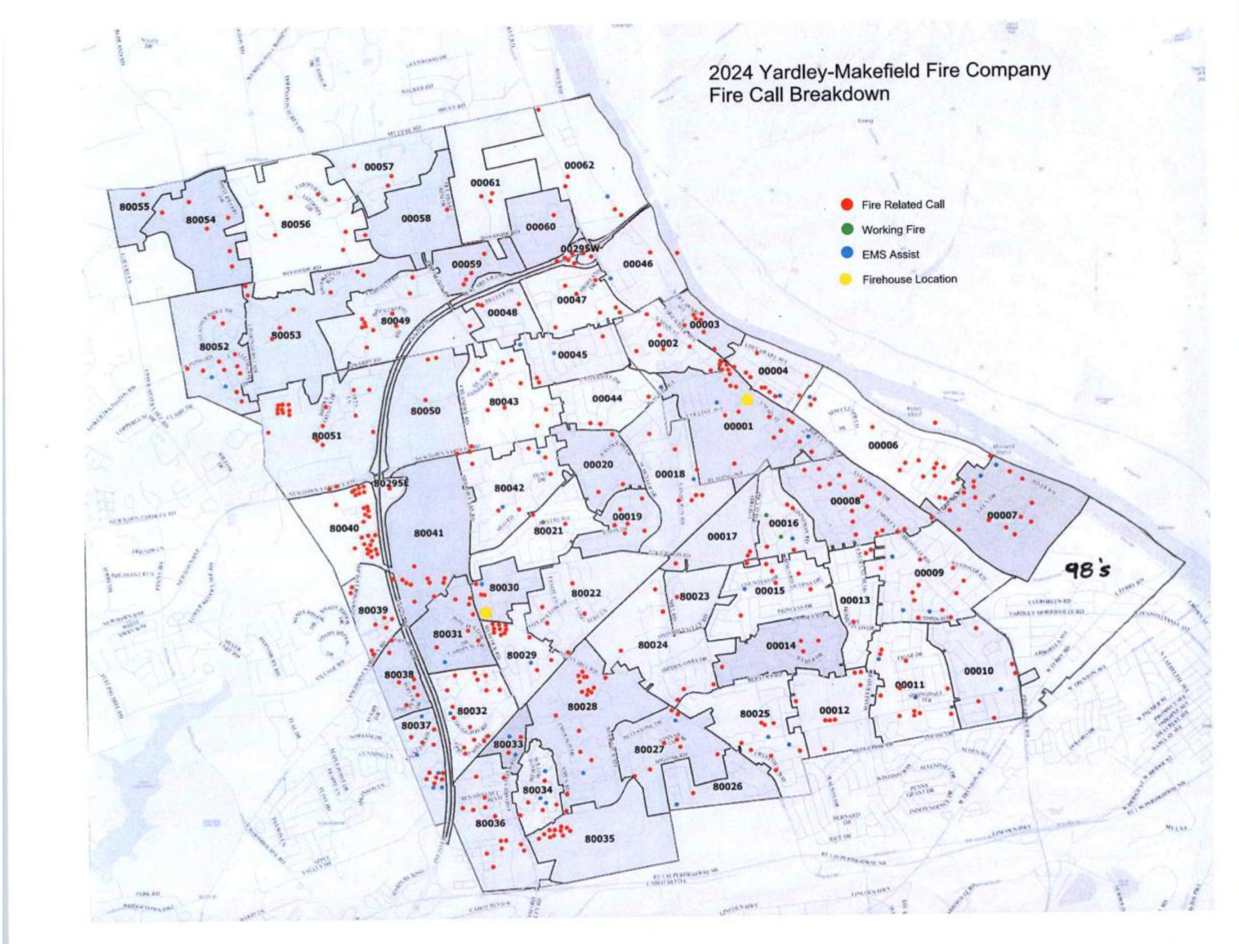

Figure 1. 2024 Incident Locations within the Borough and the Township (fire stations in yellow)

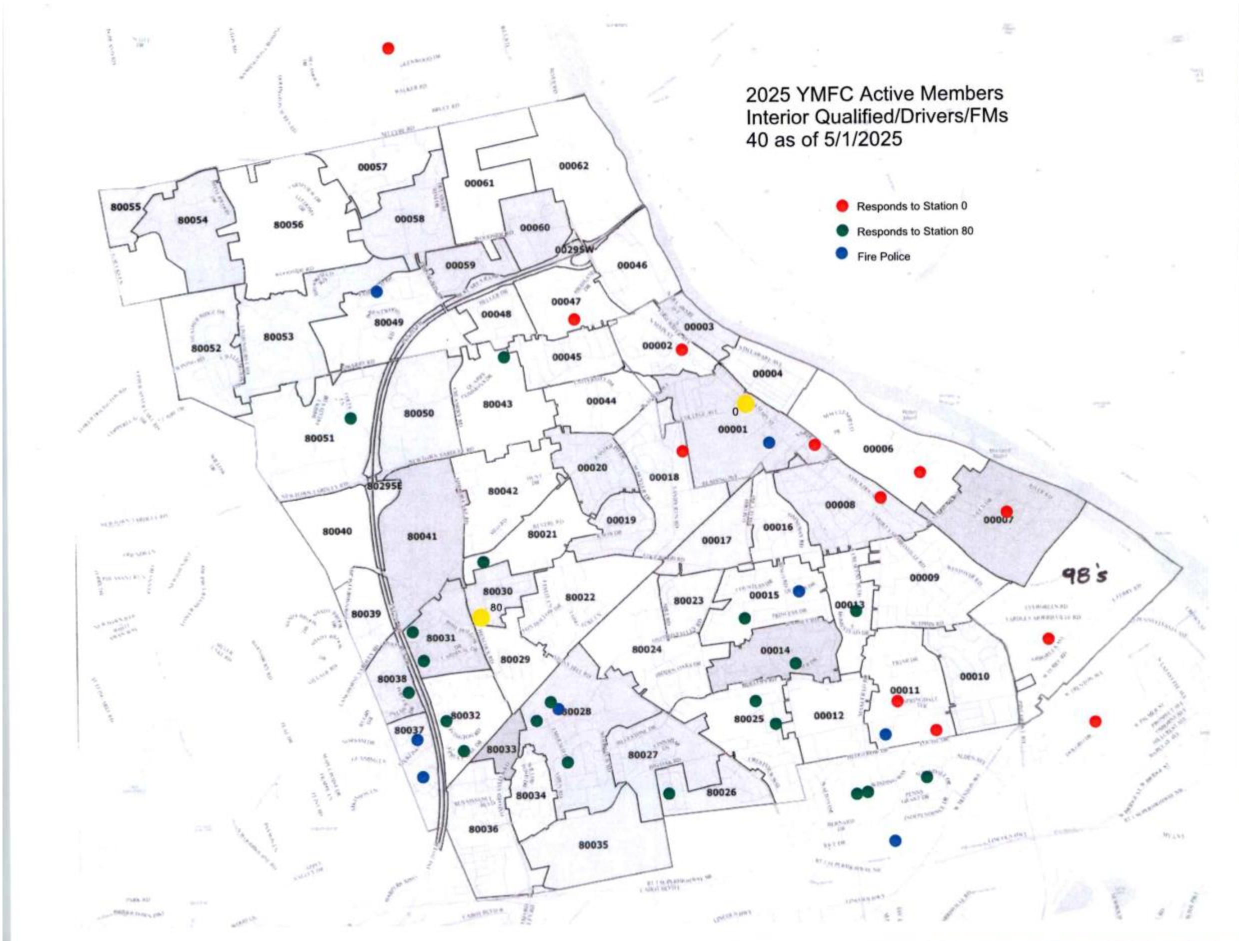

Figure 2. Active Member Home Location Map

The map above shows the home location of active responders of the fire company. Red indicates that they typically respond to Station 0, while green indicates that they typically respond to Station 80. This is illustrated for apparatus staffing purposes. Fire Police respond in dedicated vehicles and do not typically respond on fire apparatus.

Staffing Analysis

During 2024, there were 39 rostered members. Of those 39, only 18 are qualified as interior firefighters. Nine are driver/operators only and do no interior firefighting. Nine are fire police officers who respond to control traffic and provide crowd control. The remaining three are designated as Assistant Fire Marshals who respond directly to the scene of the incident and perform associated duties.

The workforce of the department is aging, with the average age being 53. In comparison, the average age in 2008 was 40. Of the 18 interior firefighters, seven are over the age of 50. The responding members seem to be aligned with one station or another. This seems to be driven by the location of the members' residence and their proximity to one fire station or another.

Staffing of responding apparatus varies by station and time-of-day. Representative data is shown below.

Monday-Friday, 0600-1800 (day shift)

- Station 0, 3.5 members on apparatus, average age is 39.71
- Station 80, 3.94 members on apparatus, average age is 46

Monday-Thursday, 1800-0600 (night shift)

- Station 0, 3.81 members on apparatus, average age is 43.71
- Station 80, 4.18 members on apparatus, average age is 42.11

Friday-Monday, 1800-0600 (weekend shift)

- Station 0, 3.98 members on apparatus, average age is 43.67
- Station 80, 4.06 members on apparatus, average age is 44.47

Staffing remains a challenge for the fire company. From 2017-2024, the fire company accepted 59 new members. From those, 37 have resigned or moved to inactive status. The primary reason listed is not having time to dedicate to the fire company because of competing interests, such as work and family obligations. Volunteer fire companies throughout the state and nation report similar findings. During the same period, 20 members have retired or moved from the area.

The average number of firefighters per-apparatus responding is also variable. The average is typically three, sometimes increasing to four, on some night shifts. The age of the drivers is a concern. The average driver is 62 years old. The top four driver/operators average 68.5 years of age.

The current staffing method of using an all-volunteer staff responding from home or another location is challenging. When dispatched, volunteers respond to the station to staff the apparatus. This time is known as turnout time. Average turnout times range from 5.84 to 6.87 minutes. This turnout time, combined with travel time from the station to the scene of the emergency, could average from eleven to fifteen minutes, depending on location, traffic, and time-of-day. This exceeds the generally accepted standard of a nine-minute response time, as expressed in Standard 1720 of the National Fire Protection Association (NFPA). This standard also references a minimum of fifteen firefighters to respond.

Turn-out time plus travel time equals total response time. This can also be expressed as time of dispatch to time of arrival.

The Standard of Service Matrix from the Report of the SR 60 Commission identifies six levels of service. These levels range from those intended for densely populated urban areas to the remotely located areas of the Commonwealth. This matrix was designed specifically for Pennsylvania due to the wide variety of demand zones unique to the Commonwealth. These range from densely populated cities to the remote wilderness of the northern tier counties.

Demand Zone	Demographics	Mininum Staff to Respond	Response Time in Minutes
Urban area	More than 1,000 people per square mile	15	9
Suburban area	Between 500-1,000 people per square mile	10	10
Rural area	Less than 500 people per square mile	6	14
Remote area	Travel distance of 8 miles or more	4	Depends on travel distance
Special Risks	Determined by the AHJ	Determined by AHJ based on risk	Determined by the AHJ

Figure 3. NFPA Staffing by Demand Zone

Geographical Demand Zone

- **Definition:** The area a fire department is expected to cover and is responsible for providing emergency services to.
- **Factors:** Determined by population density (urban, suburban, rural, or remote) and travel distance to provide services.
- **Relevance:** Used to help fire departments determine the necessary apparatus, equipment, and staffing levels to meet performance goals, as outlined in standards like of the National Fire Protection Association.
- **Example:** An urban area is defined as having at least 1000 people per square mile, with a performance goal of 90% of fire alarms responded to within 9 minutes, according to NFPA.

The chart and definitions above are provided by the National Fire Protection Association. Highlighting has been added for emphasis as it related to this project.

The page that follows is the Standard of Service Matrix from the Report of the SR 60 Commission that was specifically developed for Pennsylvania. Service Level A closely resembles the demand zone for an urban area as described by NFPA in the chart on the preceding page. For the Yardley-Makefield community, the desired minimum staffing of 15 would most likely require a combination of paid firefighters and YMFC volunteers, accompanied by resources from neighboring fire stations being dispatched as automatic aid on a first alarm assignment.

Standard of Service Matrix
It is important for us to consider the vast differences in the communities of the Commonwealth. Therefore, we must be cautious in creating standards too stringent for small communities with limited personnel, but also hold to acceptable levels of service for the residents of such communities**.**

SERVICE LEVEL*	DESCRIPTION
Defensive Service Level F	a. Personnel required – 3 b. Equipment – 1 NFPA criteria engine (pumper) c. Exterior Defensive Firefighting capabilities only d. Expectations – Protect surrounding exposures, loss of involved property – NO TIME LIMITS
Offensive Service Level E	a. Personnel required – 5 b. Equipment – 1 NFPA criteria engine (pumper) c. Interior Firefighting capabilities only of room or contents and small buildings under 750 square feet, NFPA PPE/SCBA. d. Expectations – Ability to extinguish a fire and save life and property. Respond within 9 minutes, plus travel time.
Offensive Service Level D	a. Personnel required – 5 b. Equipment – 1 NFPA criteria engine (pumper) c. Interior Firefighting capabilities only of room or contents and small buildings under 750 square feet. Also, vehicle extrication capabilities with little or no power equipment. NFPA PPE/SCBA. d. Expectations – Ability to extinguish a fire and save life and property. The ability to extricate a person from a motor vehicle efficiently. Respond within 9 minutes, plus travel time.
Offensive Service Level C	a. Personnel required – 6 b. Equipment – 1 NFPA criteria engine (pumper) c. Interior Firefighting capabilities of room or contents and small buildings under 1000 square feet. Vehicle rescue capabilities with power or no power equipment and provide Operations level Hazardous Materials Response. NFPA PPE/SCBA. d. Expectations – Ability to extinguish a fire and save life and property. The ability to perform and extricate a person from a motor vehicle efficiently. The ability to identify and provide operations level hazardous materials response. Arrive on scene within 14 minutes, 80% of the time.
Offensive Service Level B	a. Personnel required – 10 b. Equipment – 2 NFPA criteria engine (pumper) c. Interior Firefighting capabilities of room or contents and small buildings under 5000 square feet. Vehicle rescue capabilities with power or no power equipment and provide Operations level Hazardous Materials Response. NFPA PPE/SCBA. d. Expectations – Ability to extinguish a fire and save life and property. The ability to perform and extricate a person from a motor vehicle efficiently. The ability to identify and provide operations level hazardous materials response. Arrive on scene within 10 minutes of dispatch , 80% of the time.
Offensive Service Level A	a. Personnel required – 15 b. Equipment – 2 NFPA criteria engine (pumper), and one truck company (aerial or support truck) c. Interior Firefighting capabilities of room or contents and small buildings under 10,000 square feet. Vehicle rescue capabilities with power or no power equipment and provide Operations level Hazardous Materials Response. NFPA PPE/SCBA for each person. d. Expectations – Ability to extinguish a fire and save life and property. The ability to perform and extricate a person from a motor vehicle efficiently. The ability to identify and provide operations level hazardous materials response. Arrive on scene within 9 minutes of dispatch, 90 % of the time.

* An ultimate (most basic) goal is to have a turnout time (time from dispatch to time first vehicle leaves the door) is 9 minutes 90% of the time, plus travel time to the incident. (Levels E and F)
* Communities may have more than one service level

NOTE: SPECIAL RISKS REQUIRE ADDED SERVICES AS DETERMINED LOCALLY

Figure 4. Standard of Service Matrix

Future Staffing Considerations

Comparing existing staffing levels to national standards and expectations from the SR 60 report, the municipalities are falling short in their ability to deliver adequate fire protection to their residents. One option to improve service delivery is by supplementing the existing volunteers with paid personnel.

While considering these options, additional steps need to be taken to retain existing volunteers and recruit others who may be interested in serving their community in the fire service. This can be very challenging as the pool of potential volunteers is shrinking in many areas of the state and country. Much of this is due to competing interests and demands of the family. Socio-economic factors also contribute to the problem.

Information regarding the recruitment and retention of volunteers can be provided by the Office of the State Fire Commissioner (OSFC) www.osfc.pa.gov and the National Volunteer Fire Council (NVFC) www.nvfc.org. Both organizations provide credible information.

YMFC has provided incentives for its volunteers for several years. One incentive is a point-based system which results in a cash payout. For this program, the fixed budgeted amount is divided by the total number of points in the system on a yearly basis. This program appears to be popular throughout the state.

In addition to the cash incentive program, YMFC has a variety of other benefits for its active members. They include nationally certified training, social events, annual Christmas party, Class A dress uniforms, duty uniforms, fire company logo apparel, Lower Makefield Township Pool membership, Shady Brook holiday passes, in-house physical fitness equipment and a stipend for membership to an outside gym, physical exams, life insurance, length of service awards program (LOSAP), and scholarship opportunities.

A similar program is operated by Swatara Township, Dauphin County, for its volunteers. In addition to a member earning points for activities and responses, their system also awards credit for credentials and for positions held. The system is tiered. An example of the tiered system is incentives at four levels: Basic, Mid, High, and Max. A Firefighter Apprentice at the basic level earns $17.00 per month. A Firefighter II at the maximum level receives $1,100.00 per month. Disbursements are made monthly. Incentives are also provided by position. Incentives for Lieutenants are $13,560.00 and increase by rank to Assistant Chief at $15,000.00. These appear to be annual incentives that are earned in addition to activities and credentials. A copy of their program is included in the appendix to this report.

Tax credits can also provide an incentive with a significant financial impact. This is often done in the form of a rebate for real estate taxes. Many municipalities across the Commonwealth offer a tax rebate at the local and county level.

There is also the option for school districts to provide for real estate and earned income tax credit. An example of this is the Southern York County School District. The school district, by resolution, provides credit for qualified members of three volunteer fire companies and one volunteer ambulance company. Their resolution is provided in the appendix.

Despite the best efforts to sustain and enhance volunteer staffing, it is inevitable that the volunteers need to be supplemented by some combination of paid personnel.

During a fire or any emergency, a timely response is critical to the successful outcome of the incident. Providing in-station staffing with paid personnel has proven to be a significant step forward in reducing response time and ensuring a reliable response in a timely manner.

Referring to the information provided in the preceding pages, the charts from NFPA and the SR 60 Commission provide examples of service delivery, remembering that the entire fire company service area is within an urban demand zone.

To emphasize the importance of a timely response with an adequate number of qualified personnel, the following illustration is provided.

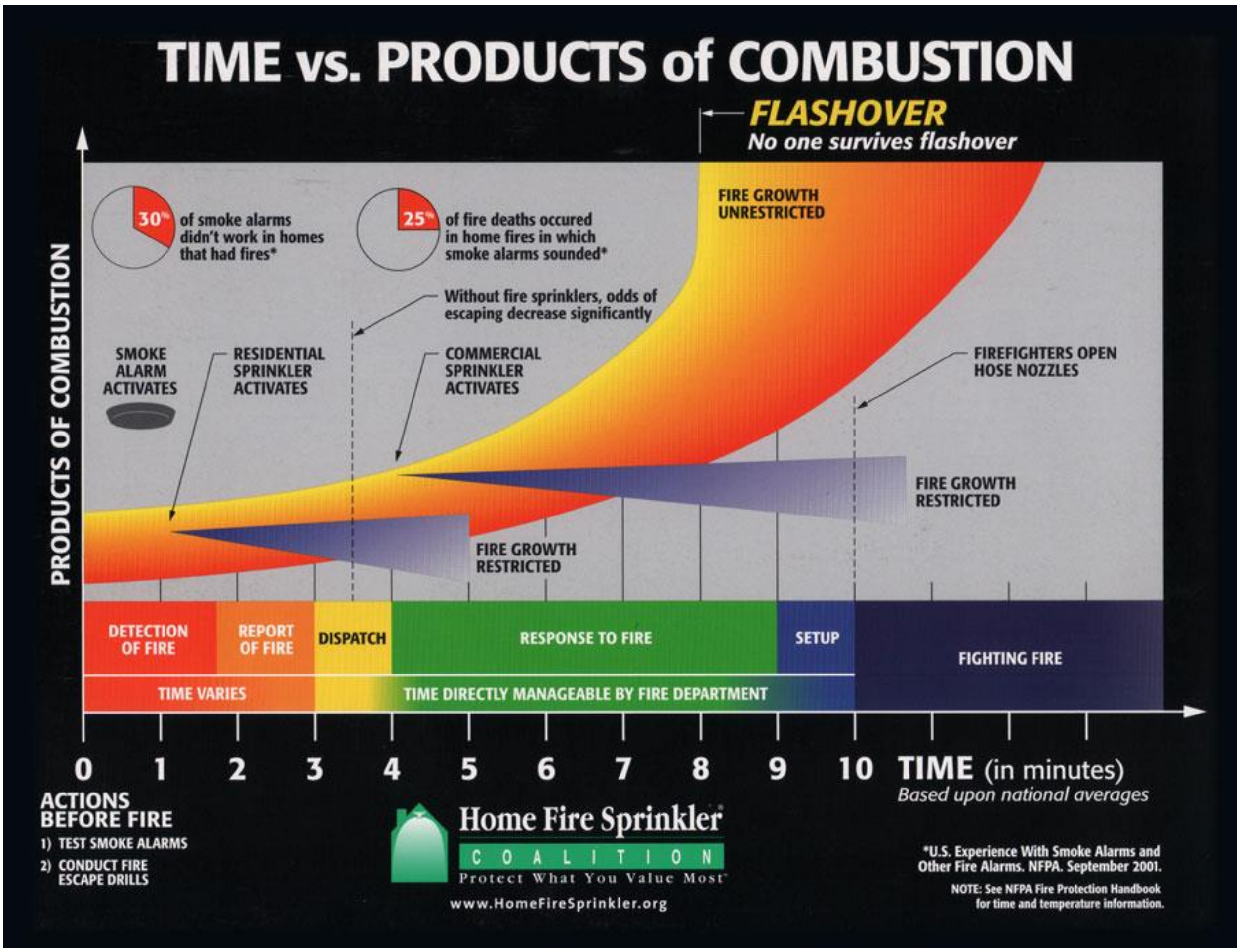

Figure 5. Time vs. Products of Combustion

Time vs. Products of Combustion

As illustrated above, the relationship between time and the products of combustion is crucial in understanding fire behavior and safety.

The time of exposure to fire products can significantly affect the health and safety of the occupants. The time of exposure to smoke, toxic gasses, and heat can lead to diminished visibility and time to escape the fire. Severe injuries and death can result from prolonged exposure. Flashover typically occurs within 8 minutes. No one survives flashover.

The nature and concentration of the smoke generated by the fire is dependent on various factors, including the type and amount of materials burning. A timely response by the fire department, with the appropriate type of apparatus and sufficient personnel, is critical to the outcome of the incident.

Staffing is a critical element for fire protection. As the number of available volunteers remains a variable, supplementing the available volunteers with paid personnel should be considered as an option.

The following chart offers staffing options using paid personnel to supplement the available volunteers.

Staffing Options

	Option A	Option B
Phase 1	3 Firefighters at Station 80 **12** hours of coverage **5** days / week Cross staff apparatus as needed	3 Firefighters at Station 80 **10** hours of coverage **5** days / week Cross staff apparatus as needed
Phase 2	3 Firefighters at Station 80 **12** hours of coverage **7** days per week Cross staff apparatus as needed	3 Firefighters at Station 80 **10** hours of coverage **7** days per week Cross staff apparatus as needed
Phase 3	3 Firefighters at Station 80 3 Firefighters at Station 0 **12** hours of coverage **5** days / week Cross staff apparatus as needed	3 Firefighters at Station 80 3 Firefighters at Station 0 **10** hours of coverage **5** days / week Cross staff apparatus as needed
Phase 4	3 Firefighters at Station 80 3 Firefighters at Station 0 **12** hours of coverage **7** days / week Cross staff apparatus as needed	3 Firefighters at Station 80 3 Firefighters at Station 0 **10** hours of coverage **7** days / week Cross staff apparatus as needed
Phase 5	3 Firefighters at each station, 24 hours per day, 7 days / week. 42 hours / week; 4 platoons rotating schedule. Requires 30 full-time Firefighters in addition to the appropriate level of command and support staff.	

Figure 6. Paid Personnel Staffing Options

Once the appropriate staffing option has been selected, costs can then be calculated for the level of coverage desired. An example of the cost comparison is provided in the chart that follows. The dollar amounts are provided as a point of reference and can be adjusted accordingly. It is important that wages and working conditions need to be competitive for the market area to ensure that high quality applicants are selected and retained.

Staffing Cost Comparison

	Option A	Option B
Phase 1	3 Firefighters at Station 80 **12** hours of coverage **5** days / week $327,000/year Per capita: $9.12	3 Firefighters at Station 80 **10** hours of coverage **5** days / week $273,000/year Per capita: $7.62
Phase 2	3 Firefighters at Station 80 **12** hours of coverage **7** days / week $458,640/year Per capita: $12.79	3 Firefighters at Station 80 **10** hours of coverage **7** days / week $382,200/year Per capita: $10.66
Phase 3	3 Firefighters at Station 80 3 Firefighters at Station 0 **12** hours of coverage **5** days / week $655,200/year Per capita: $18.27	3 Firefighters at Station 80 3 Firefighters at Station 0 **10** hours of coverage **5** days / week $546,000/year Per capita: $15.22
Phase 4	3 Firefighters at Station 80 3 Firefighters at Station 0 **12** hours of coverage **7** days / week $917,280/year Per capita: $25.58	3 Firefighters at Station 80 3 Firefighters at Station 0 **10** hours of coverage **7** days / week $764,400/year Per capita: $21.32
Phase 5	3 Firefighters at each station, 24 hours per day, 7 days / week. 42 hours / week average; 4 platoons rotating schedule. Requires 30 full-time Firefighters in addition to the appropriate level of command and support staff.	

Figure 7. Staffing Cost Comparison[1]

Example: 3 firefighter positions may require 3 people for each position, total of 9 people.

Phase 5: Full-time firefighter/$70,000 annual starting salary, plus cost of benefit package.

Example: 30 FT firefighters would have an approximate annual payroll of $2,100,000, not including the cost of a benefit package.

Staffing only one station would require a minimum of 12 FT firefighters if vacancies are filled with overtime or part-time firefighters.

Example: 12 FT firefighters has an approximate annual salary of $840,000, not including benefits. For this example, every day off schedule would need to be filled with overtime.

Note: Every staffed position is called a "slot". A 42-hour work week requires approximately 5 firefighters for each slot.

As an incremental step, depending on the level of service desired, the fire inspection and plan review programs could be expanded to include the Borough. This could enhance daytime coverage by using personnel cross-trained for emergency response and inspection duties. These firefighter/inspectors could be full-time or part-time employees.

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[1] All dollar amounts are estimated and based on an hourly wage of $35.00/hr. Per capita cost is based on an estimated population of the primary service area at 38,858 residents. It is estimated that 3 people may be needed for each firefighter position.

Cost recovery could be done by user fees from the inspection and plan review programs. Shared services from this program should be formalized in an intergovernmental agreement

Funding for personnel costs typically comes from municipal tax dollars. An additional source of revenue to defer the initial costs is available from the SAFER grant program administered by the United States Fire Administration (USFA).

These grants are competitive and are based upon the total amount of federal funds allocated for the program. A local match is required for the program. The grant program has typically funded 75% of salary and benefits, with the remaining 25% being the local match. The grant award is typically for a three-year period. This does not include the cost of uniforms, personal protective equipment, or associated expenses.

While grant funds might be available for start-up and expansion of the program, this source of funding should not be considered a reliable or sustainable source of funding for continued personnel expenses. The organization might want to consider retaining the services of a grant preparation firm that is familiar with this specific grant program to assist in the preparation of the application. Grant preparation services may operate on a fixed-cost or a percentage basis.

Facilities

This project included visits to both of the fire stations. The stations appear to be maintained in a neat and orderly manner. They appear to be adequate to house the current fire apparatus but may be lacking for future needs.

Station 0 has no dormitory facilities while Station 80 has limited dormitory facilities. This could present a challenge for accommodating crews for 24-hour coverage. A “quick-fix” to this situation could be to place a modular unit at the stations, as needed, to provide the necessary crew quarters.

A feasibility study should be considered for each station to evaluate the station condition and options for renovating or adding to the existing facilities as needed. A reputable design firm with experience in fire stations could provide such a service.

The station visits were made to obtain cursory information. No part of the visits were an attempt to determine the adequacy of any building system or subsystem.

Apparatus

YMFC operates a modern fleet with a variety of apparatus to meet the needs of their service area. The fleet includes engines, an aerial ladder, a rescue unit (capable as working as an engine), and specialty vehicles for highwater operations and traffic control. Utility vehicles and staff/command vehicles are used for a variety of daily assignments. There are also two trailers; one dedicated for the marine unit and the other for utility use, such as transporting the antique fire apparatus. The apparatus appears to be clean and well maintained. Maintenance records were available for inspection. The fleet includes two new additions for this year.

They are Engine 0 and Traffic 0. These vehicles were recently placed in service or should be placed in service by the end of this year. The fire company maintains a fleet replacement schedule with projections of the replacement year and the age at time of replacement.

Fire apparatus costs have risen sharply during the past five years. With questions regarding the cost of raw materials, labor, and the impact of tariffs on foreign goods, it is almost impossible to predict the future cost of fire apparatus in the upcoming years. Current trends show that used fire apparatus brings the greatest return when it is sold between being ten and twenty years old. The YMFC replacement plan for major apparatus falls within these years. This applies to engines, aerials, and rescues. No data was obtained regarding the resale of other vehicles. Mileage and engine hours should be considerations for replacement of those vehicles. Fair wear-and-tear, excessive and severe use, physical damage, and mechanical failure are all factors that contribute to replacing fire apparatus.

For budgetary considerations, it may be wise to encumber funds on an annual basis to apply for future apparatus replacement. The funding of future apparatus could be from any one or more of several sources, including municipal funding, the fire company, and the relief association. Grants may also be available but should not be considered a reliable source of finding. A leading source of grant funding for apparatus replacement if the federal Fire Act Grant administered by the United States Fire Administration (USFA). This grant program is highly competitive and operates annually on a funds-available basis.

An important factor regarding apparatus replacement is to maintain the ability to meet the appropriate gallonage referenced in the ISO PPC report. That is currently a minimum or 3500 gallons per minute. This can be achieved by any number of combinations. The location of the pumping apparatus is also a factor. YMFC has pumping capabilities on its engines and rescue.

A future consideration when replacing the aerial apparatus might be to equip it with a fire pump. This combination is known as a quint fore apparatus. Another option might be to place certain equipment from the existing rescue onto the quint, possibly eliminating the need for a separate rescue. When considering a replacement aerial device, consideration should be given to a rear mounted aerial platform. This type of apparatus could greatly increase operational effectiveness during rescues and elevated master stream operation. Additionally, this option changes the mode of operation of the fire department and needs to be carefully evaluated before making any changes or purchases.

The current fleet roster and replacement schedule are on the pages that follow.

YARDLEY MAKEFIELD FIRE COMPANY, INC.

YARDLEY MAKEFIELD FIREMEN'S RELIEF ASSOCIATION

VEHICLE INVENTORY

APPARATUS **21-Oct-25**

VEHICLE	TAG #	TITLE #	VIN	YEAR	MAKE	BODY TYPE	GVW	LENGTH	HEIGHT	OWNER	ODOMETER	Miles Driven	Inspections Due
ENGINE 0	EV 56440		4P1BAAGF9SA028292	2025	PIERCE	FT	49,800	32'	9'11"	RELIEF	6,999	1,687	December
LADDER 0	EV 65440	66656337	4P1CD01E98A009000	2021	PIERCE	TK	53,800	37'	12'2"	RELIEF	13,423	2,062	December
SPEC SERV 0	EV 67434	71126991401 YA	1HTMKAZRXDH197398	2013	INTERNATIONAL	FT	35,000		10'6"	FIRE COMPANY	2,704	103	August
TRAFFIC 0	EV 66110	67437894	1FDAW57R69EA63054	2009	FORD	TK	19,500			RELIEF	13,588	3,306	February
UTILITY 0	EV 56438	62720100	1FDAW57P46EB12536	2020	FORD	TK	17,950			RELIEF	21,111	1,814	December
ENGINE 80	EV 66804	68474371201 YA	4P1CV01A9AA010857	2023	PIERCE	FT	49,800	32'	10'1"	RELIEF	18,076	1,456	May
SPEC SERV 80	EV76027	87157154302YA	AT016272EFLK	2001	STEVENS	TK	#####			FIRE COMPANY	15,407	0	
RESCUE 80	EV 52958	79186351701YA	4P1CD01H37A006912	2018	PIERCE	TK	53,800	36'	10'7"	LMT	23,114	1,993	March
UTILITY 80	EV 69374	73632092301YA	1FD0W5HT1EEB03606	2014	FORD	TK	19,500	25'	8'7"	RELIEF	4,470	484	July

VEHICLE	TAG #	TITLE #	VIN	YEAR	MAKE	BODY TYPE	GVW	LENGTH	HEIGHT	OWNER	ODOMETER	Miles Driven	Inspections Due
Chief 0 Car	EV 71013	77588357001YA	1GNSKFKC9HR228543	2021	CHEVROLET	SW				FIRE COMPANY	17,905	--	
ASST 0 CAR	EV 68331	71546637001 YA	1GNSK2E06DR155152	2023	CHEVROLET	SW				FIRE COMPANY	9,938		
ASST 80 CAR	EV 69463	75095247001 YA	1GNSK3KC4FR617392	2017	CHEVROLET	SW				FIRE COMPANY	40,068		

TRAILERS	TAG #	TITLE #	VIN	YEAR	MAKE	BODY TYPE	GVW	LENGTH	HEIGHT	OWNER	ODOMETER	Miles Driven	Inspections Due
MARINE	EV 55098	61958289	1D962220350028036	2005	DEADE	TRL	6,000			FIRE COMPANY	N/A		
STUDEBAKER	EV 56439	62852318	1G9F32K2161127408	2006	GOLDRU	TRL	12,168			FIRE COMPANY	N/A		

Figure 8. Fleet Roster

UPDATED September 2025		Yardley - Makefield Fire Co						
		Apparatus Replacement Schedule						
Current Owner	**Apparatus**	**Year**	**Replacement**	**Age**		**Cost New**	**Miles**	**Funding**
Relief	Engine 80	2023	2035	12		$940,000	6,500	Relief
Relief	Ladder - 0	2021	2036	15		$1,200,000	8,000	Relief
Relief	Engine 0	2025	2037	12		$1,100,000		Relief
YMFC	Special Service - 0	2012	2032	20		$290,000	4,200	YMFC
Relief	Traffic 0	2025	2040	15		$193,830	25,000	Relief
YMFC	Traffic 01	2024	2044	20		$114,000		YMFC
Relief	Utility - 80	2014	2026	12		$169,804	10,600	Relief
LMT	Rescue 80	2018	2030	12		$772,235	18,000	**LMT**
YMFC	Utility - 0	2020	2032	12		$260,000	4,600	YMFC
YMFC	High Water	2024				$200,000		YMFC
	Command Vehicles	**Purchased**		**Funding**				
					Miles	**Cost New**		
YMFC	Chief's Vehicle	2021		YMFC	22,000	$90,000		
YMFC	A-0 Chief's Vehicle	2023		YMFC	12,000	$94,000		
YMFC	A-80 's Vehicle	2017		YMFC	40,000	$75,000	**(New ordered Aug. 2025-$116,000)**	

Figure 9. Replacement Schedule

Fire Company Organization

The Yardley-Makefield Fire Company has a long tradition of community service that dates back to 1897. That tradition of service continues today. While reflecting on that tradition of service, it is important to evaluate today's operations and prepare to meet the needs of the future.

As a nonprofit corporation, the fire company is governed by its bylaws. The current bylaws, dated with a revision of May 2025, is a thirty-four page document that appears as an attempt to be all encompassing. It is challenging to read and follow.

The bylaws should be a document that guides the governance of the corporation, not the operations of the fire department. The bylaws should be revised to reflect this, and all references to line officers should be incorporated into Standard Operating Guidelines (SOG). Other parts of the bylaws should also be removed and referenced in policy documents such as a financial policy. Duties and responsibilities may be summarized in the bylaws and the actual job descriptions should be provided in a separate policy manual.

The bylaws are also confusing regarding the roles of treasurer, controller, and financial secretary. These are also areas that should be considered for revision. The idea of electing a fire chief on an annual basis by the membership is archaic. This process could be subject to elimination with the appointment of a municipal fire chief.

The Pennsylvania Association of Nonprofit Organizations (PANO) is a statewide organization that supports thousands of nonprofit organizations throughout the state. PANO can be a valuable resource to provide guidance and examples of modern and up-to-date information for governance of the corporation.

Policies, procedures, and guidelines should be reviewed, updated, and placed into the respective documents. While reviewing the current bylaws and SOG, it was interesting to note that educational requirements for line officers did not include any references for any fire officer credentials.

The fire department trains regularly on a variety of subjects. Total training time for 2024 was recorded at 4,616 hours. Training records are maintained in a neat and orderly manner.

The financial information of the fire company that was provided for review was neat, orderly, and easy to follow. It appears these documents have been prepared in a professional manner. The records indicate that the organization appears to be solvent. The review of the financial documents was limited to the most recent copies of the balance sheet and should not be viewed to be comprehensive or an audit.

Overall, the administrative function of the corporation seems to function well with respect to the overall organization. The governing body appears to be composed of a core of experienced and highly dedicated senior members. Operationally, the fire department should be reorganized under the direction of a municipal fire chief. It seems logical that the current fire service director for the Township should transition into the new position of municipal fire chief. The new fire chief would then determine line structure of the organization and the appropriate line officers need to effectively and responsibly manage it. A merit selection process should be used to make these decisions with input from the fire company also being considered.

This transition poses certain questions regarding current personnel and their future roles in the organization. It is important to recognize the past contributions of all members and to encourage and capitalize on their skills and institutional knowledge in the future growth of the fire company and the community.

The current fire force is comprised of many senior experienced personnel complimented by a group of newer members. Many of the newer members are young, bright, and dynamic. They appear eager to learn and accept increasing responsibility. Some of these members have chosen to pursue a firefighting career in nearby departments while continuing to volunteer their services to YMFC.

One method of transferring knowledge is through a mentoring program. The International Association of Fire Chiefs (IAFC) is in the process of developing a mentoring program that should be available sometime in 2026. Check for additional information in the future at their website, www.iafc.org.

Some operational practices should begin to change now. An example would be to allow junior officers, the ranks of captain and lieutenant, to make more independent decisions at the scene of events. Some of these decisions could begin with apparatus placement and tool and hose line selection, and transition into command responsibilities.

As the fire company prepares to transition into some form of a combination fire department with paid personnel, a report from the International Association of Fire Chiefs (IAFC), *Leading the Transition in Volunteer and Combination Fire Departments*, is available from their website, www.iafc.org, as a free downloadable document.

Funding for fire department operations is provided by a municipal subsidy from the Borough and the Township. For 2025, the Borough contribution is expected to be $27,000-$30,000, depending on amount of revenue collected by the fire tax.

The contribution from the Township is estimated to be $370,000 and is paid from revenue from the Township fire tax.

Insurance Services Office

Public Protection Classification Report

ISO collects and evaluates data from over 39,000 fire protection service areas throughout the country. Their analysis is data driven and provides an objective analysis of public fire suppression capabilities in the community.

Yardley-Makefield constitutes a Fire Protection Service Area (FPSA). The most recent report was created in June 2025 and became effective on October 1, 2025. The FPSA has a split rating of 4/4Y, indicating that a portion of the area does not have a readily available public water supply. Ratings range from 1 (best) to 10 (worst).

The total credit for the FPSA is 66.82 which qualifies for a rating of Class 4. The next classification, Class 3, occurs at 70 credits, just 3.18 credits short of the current rating.

The PPC is a classification of community fire protection, not just the fire department. Of 100 points (credits) available, 10 are for emergency communications, 40 are for water supply, and 50 are for the fire department. YMFC has credit for 27.65 of 50 points available, indicating there is room for improvement. The three areas of particular interest are Credit for Deployment Analysis (Item 561), Credit for Company Personnel, (Item 571), and Credit for Training, (Item 581). The addition of part-time paid personnel, in combination with the possibility of designated volunteer duty crews, should help improve Items 561 and 571.

While members of the fire department log thousands of hours of training, training for credit in the appropriate areas needs to be very specific. Focusing on improvement in these three areas could greatly improve the overall score, and thereby influence the fire insurance rates for the FPSA.

A copy of the complete ISO PPC report is available from the Township Fire Director and a summary of the report is on the page that follows.

ISO PPC Summary

(Reprinted from ISO Report)

FSRS Item	Earned Credit	Credit Available
Emergency Communications		
414. Credit for Emergency Reporting	2.40	3
422. Credit for Telecommunicators	3.60	4
432. Credit for Dispatch Circuits	3.00	3
440. Credit for Emergency Communications	9.00	10
Fire Department		
513. Credit for Engine Companies	5.50	6
523. Credit for Reserve Pumpers	0.50	0.5
532. Credit for Pumper Capacity	3.00	3
549. Credit for Ladder Service	2.26	4
553. Credit for Reserve Ladder and Service Trucks	0.38	0.5
561. Credit for Deployment Analysis	5.24	10
571. Credit for Company Personnel	5.12	15
581. Credit for Training	3.65	9
730. Credit for Operational Considerations	2.00	2
590. Credit for Fire Department	27.65	50
Water Supply		
616. Credit for Supply System	23.39	30
621. Credit for Hydrants	2.68	3
631. Credit for Inspection and Flow Testing	3.19	7
640. Credit for Water Supply	29.26	40
Divergence	-3.57	--
1050. Community Risk Reduction	4.48	5.50
Total Credit	66.82	105.5

Final Community Classification = 04/4Y

Figure 10. ISO PPC Summary

Community Risk Reduction

Community Risk Reduction (CRR) is a system of using data-driven decision making to develop strategies to intervene in various areas to prevent and/or mitigate risks to the community. These strategies are known as the five E's of Community Risk Reduction

- Education
- Engineering
- Enforcement
- Emergency Response
- Economic Incentives (sometimes known as economic impact)

Much of this report has focused on emergency response; one of the traditional roles of the fire department. The fire department also participates on many community awareness and informational activities, although they might not be focused on any specific areas that have been driven by data analysis. Education of hazards is a fundamental step for a fire safe community.

Engineering and the use of technology and modern building practices, early detection systems, and rapid response sprinklers are examples of how engineering influences the overall fire protection for the community.

The adoption and enforcement of a fire code serves as a mechanism to regulate certain hazards. Education of the fire code requirements, combined with the judicious administration, works to ensure a fire safe community.

The fifth E is for economic incentives, or sometimes dis-incentives, for rewards and sanctions for fire safe practices. Sometimes this can also be identified as the economic impact on the community.

An effective CRR program is not limited to the fire department and its activities. It's a system where stakeholders work together to address issues that are driven by data in order to achieve results for a safer community.

The Yardley-Makefiled area has the potential to benefit from such a program. Examples of best practices and additional resources can be found at www.strategicfire.org.

Summary and Recommendations

The following recommendations are provided for consideration.

Recommendation 1

Establish an intergovernmental cooperation agreement between the Township and the Borough for the purpose of providing public fire protection and response to other emergencies.

Recommendation 2

Transition the current position of Fire Service Director into that of Fire Chief. The Fire Chief shall maintain all current roles and responsibilities of the Fire Service Director and shall have full operational authority over the fire department and all fire and emergency incidents within the established jurisdiction.

Recommendation 3

Enter into a written agreement between the Municipal Organization and the Fire Company outlining the roles and responsibilities of each party, expectations of service delivery, and compensation for such services.

Recommendation 4

Transition the current all-volunteer system into a combination system of volunteers and paid personnel. Provide necessary staffing to meet the level of service desired. This will also allow expansion of the current fire inspection and plans review programs.

Recommendation 5

Adopt a Service Delivery Matrix based on national standards and recommended practices. The matrix can be designed or modified as necessary to meet the needs of the municipalities. This will identify the acceptable level of risk and establish a framework for staffing.

Recommendation 6

Development and implement a Community Risk Reduction (CRR) program. Vision 20/20 serves as a national resource for CRR programs. These include those that deal with Education, Engineering, Enforcement, Emergency Response and Economic Incentives. This information and examples of best practices can be found at www.strategicfire.org.

Recommendation 7

Adopt and fund an apparatus replacement program. With the rising cost of fire apparatus, this should be included in municipal budgets as soon as possible to provide adequate funding for future purposes.

Recommendation 8

Conduct a feasibility study to determine how the existing fire stations may be modified to better accommodate crew quarters and living arrangements.

Recommendation 9

Reorganize the operational functions of the fire department under the direction of the municipal fire chief. Adopt a merit selection process to fill line officer positions. Provide enhanced training and professional development opportunities for all members of the fire company, including those in staff and administrative roles.

Recommendation 10

Structure a training program for the fire department that not only meets the needs of the organization and its individual members but also provides the appropriate credits for the ISC PPC rating. Provide documentation in a format suitable for ISO and meets NFPA recommendations for training record documentation and retention.

DCED and Emergency Services Program Staff

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Community Affairs and Development

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Notes

Appendix A

Intergovernmental Cooperation Agreement

INTERGOVERNMENTAL COOPERATION AGREEMENT
BETWEEN HANOVER BOROUGH AND PENN TOWNSHIP
FOR FIRE, RESCUE AND RELATED SERVICES

This Agreement is made pursuant to the Intergovernmental Cooperation Act, Act of December 19, 1996, P.L. 1158, No. 177, found at 56 Pa. C.S. A. §2301 et seq., which provides that two or more municipalities in this Commonwealth may jointly cooperate in the exercise or performance of their respective governmental functions, powers, or responsibilities.

The municipalities that are parties to this Inter-Municipal Cooperation Agreement are the Borough of Hanover and the Township of Penn, both situate in York County, Pennsylvania, and herein referred to as the "Municipalities."

WHEREAS, the Municipalities desire to enter into this Inter-Municipal Cooperation Agreement to provide for the pooling of resources and funds for the purpose of establishing and operating a regional fire and emergency services response district, herein referred to as the "**Hanover Area Fire and Rescue**" district, hereinafter referred to as "**District**", cooperating in the bidding, purchasing and use of fire and other emergency response equipment and supplies and hiring and employment of employees; and

WHEREAS, the governing bodies of the Municipalities believe the interest of the taxpayers in the Municipalities is best served by the pooling of resources and funds for the purpose of establishing and operating the District, rather than operating as individual and independent municipalities in this capacity; and

WHEREAS, the Municipalities are in agreement as to the manner, creation and operation of a legally independent unincorporated, nonprofit association herein referred to as the "**Hanover Area Fire and Rescue Commission**" (the "**Commission**") governing and operating the District; and

WHEREAS, the Municipalities shall jointly assume responsibility for implementing this Agreement in each respective Municipality.

NOW THEREFORE, in consideration of the mutual promises, covenants and undertakings herein contained, and intending to be legally bound hereby, the Municipalities mutually agree as follows:

1. Establishment of the Commission.

a. **Services.** The Municipalities agree that the Commission shall be established and that the Commission shall assume the responsibilities and functions of the individual Municipalities for the operation and management of the District to include providing the following services, either directly or through third party contractors: firefighting services; rescue services; and ambulance emergency and transport services The fire protection and emergency services provided shall include education; fire prevention programs; fire extinguisher inspections; residential rental unit inspections; commercial, business, industrial and school inspection services; standby ambulance service at public events; fire police; SCUBA water rescue services.

b. **Authority**. The Commission shall have the authority and power to raise and expend funds for the purpose of providing its services, specifically, the authority to engage in fundraising activities and acquire supplies, vehicles and major equipment. The individual Municipalities will retain power to enact fire codes and regulations but hereby empower to the Commission the responsibility for the enforcement of same, including but not limited to fire inspections.

2. **Term.** The Municipalities agree to establish the Commission effective on the date that the governing bodies for all the Municipalities have adopted and approved this Agreement by ordinance, and authorize the proper municipal officials to execute the same to govern and operate the District; provided that the Commission will commence the provision of Services on January 1, 2018. The Commission will deliver the Services set forth in Section 1(a) above for an initial term of seven (7) years commencing on January 1, 2018. Neither Municipality shall withdraw from the Commission within the initial seven (7) year term. If either Municipality desires to withdraw from the Commission at the end of the initial seven (7) year term, it shall provide written notice of such intention no later than the date twelve (12) months prior to the end of the initial term of this Agreement and the Commission shall be dissolved in accordance with the provisions of Section 9 below. Upon dissolution, the Commission shall return to the withdrawing Municipality property in proportion to the property contributed at the creation of the commission.

3. **Financial matters.** The fiscal year of the Commission shall be the calendar year. The Municipalities agree to supply the necessary resources, funding and personnel to effectively maintain the functions of the District and to assist the Commission in carrying out its duties and responsibilities under this Agreement to better serve the residents of each of the respective Municipalities.

a. **Start-up period.** Initial start-up costs of the Commission shall be shared equally by the Municipalities. The Commission shall periodically invoice the Municipalities during the start-up period for costs and expenses incurred or anticipated and the Municipalities shall promptly remit payment.

b. **Fiscal year 2018**. The costs and expenses of the Commission shall be shared equally by the Municipalities in accordance with the budget for FY 2018attached hereto and incorporated herein and marked "Exhibit A."

c. **Budget.** On or before October 1st of each fiscal year of the Commission, the Commission shall submit a draft budget for the following fiscal year to each of the Municipalities. Each Municipality shall approve or reject the draft budget prior to December 1st of the then current fiscal year. If approved by each of the Municipalities, the Commission shall adopt the budget; if rejected by one or more of the Municipalities, the Commission shall operate in accordance with its then current budget with adjustments for personnel costs and expenses (including health insurance) as reflected in the Commission's collective bargaining agreement and for any new debt service.

d. **Ongoing funding.** Beginning with FY 2018 the Municipalities shall contribute financial funding for the operation of the District, each bearing fifty percent (50%) of such costs and expenses Each Municipality will make a quarterly payment to the Commission with payment dates being January 2, April 1, July 1 and October 1. The Commission will maintain an operational fund and a capital fund. The operational fund budget will include a transfer to the capital fund.

4. Capital Contributions.

The physical assets of the fire departments of each of the Municipalities will be transferred to the Commission prior to January 1, 2018.

a. **Hanover Borough Contribution.** The following constitutes the capital contribution of Hanover Borough: The Wirt Park Fire Station, 201 North Franklin Street, Hanover, PA 17331; The Clearview Fire Station, 411 N. George Street, Hanover, PA 17331; miscellaneous furnishings and equipment and the following fire vehicles:

2011	KME Engine
2003	KME Engine
2001	KME Engine
2015	Sutphen Aerial
2011	Ford Expedition
2012	Chevy P/U Utility

b. **Penn Township Contribution.** The following constitutes the capital contribution of Penn Township: The station located at 204 Clover Lane, Hanover, PA 17331; miscellaneous furnishings and equipment and the following fire vehicles:

2004	Sutphen Engine
2008	Sutphen Engine
2001	E-One Aerial
2011	Ford Expedition

2002 Chevy Tahoe

On January 1, 2018, the Commission will assume any and all debt associated with any of the physical assets contributed to the Commission by the Municipalities.

5. **Governance.** The Commission shall consist of seven voting members and three non-voting members selected as follows:

a. **Volunteer Representatives.** Two members shall be selected by the volunteer fire company or companies serving the District. The term of these members shall be for one year but the same members can be reappointed yearly by the volunteer fire company or companies.
b. **Municipal Representatives.** Each Municipality shall select from its respective governing council or commission two members to serve as members of the Commission. These members will serve two year terms with provided that in the initial year, one member appointed by each Municipality shall have an initial term of one year.

c. **Member at Large.** One member shall be a resident and/or local business owner appointed at large by the six (6) appointed Commission members. The member at large of the Commission shall not be an elected official of the Municipalities. The representative shall serve for three years.

d. **Non-voting Members.** The three non-voting members of the Commission shall be the appointed Fire Chief, or designee and the appointed Manager of each Municipality, or his or her appointed designee.

There shall be no term limits for any member of the Commission. No paid employee of the Commission shall be eligible to serve as a voting member of the Commission. Members of the Commission shall serve without pay. The Commission shall select one of its members as Chairman and one of its members as Vice Chairman. The Commission shall also select a Secretary who may be a member of the Commission or a non-member. In the event the Secretary is a non-member of the Commission; the Secretary may receive compensation as determined by the Commission. Each voting member of the Commission shall have one vote. Each member (other than the Member at large) shall serve as a representative of the entity appointing that member and as a representative of that entity shall report on the actions of the Commission to the governing body of the appointing entity. A copy of the initial By-laws of the Commission is attached hereto, incorporated herein and marked "Exhibit B."

6. **Personnel.** The Commission shall hire a fulltime employee to be known as the "Fire Chief" who shall be the chief operating officer of the Fire District and who shall serve under the direction and supervision of the Commission. The Fire Chief shall serve as an ex officio member of the Commission but with no voting rights. The Fire Chief shall appoint assistant /deputy chiefs/administrative assistant subject to the approval of the Commission. The Commission shall designate rank and job

descriptions to all positions created by the Commission. All paid firefighters of the Municipalities on December 31, 2017 shall become employees of the Commission on January 1, 2018.

7. **Collective Bargaining Agreements.** Current firefighters employed be each of the Municipalities are covered under collective bargaining agreements. Effective January 1, 2018 the collective bargaining unit will be recertified to represent the firefighters then employed by the Commission.

8. **Expansion of Commission.** Effective January 1, 2018, the Commission will expand the scope of the District in accordance with an agreement with Penn Township Volunteer Emergency Services, the Eagle Volunteer Fire Department, the Clearview Volunteer Fire Department and the Penn Township Fire Police to incorporate each of their operations into the Commission. Thereafter, the Commission may enter into agreements with additional municipalities or volunteer fire companies to further expand the Commission. Additional members may be added to the Commission after approval by the joining municipality by ordinance or resolution, agreeing to the terms and conditions of the Commission and by contribution all of its fire suppression assets to the commission, and a payment of an amount equal to what its proportional share the operational budget would have been if it had been a member at the beginning of the fiscal year reduced by the percentage of the fiscal year that has expired on the date the municipality becomes a member of the commission. The joining municipality's yearly contribution will be calculated the same as all other members with the adoption of the next fiscal budget.

9. **Dissolution of Commission**

The Municipalities agree that, in the event of the dissolution of this Agreement, by agreement of all the members of the Commission at the time of dissolution; or the cession of operation of the District; or the withdrawal from the Commission of one of the Municipalities, all property, equipment and assets of any kind belonging to the Commission, shall become the property of the Municipalities in proportion to their respective contributions to the Commission. Such proportionate share is to be determined at the time of the dissolution of the agreement and shall be in the same proportion as the withdrawing Municipality's capital contribution.

10. **Immunity and Claims**

a. **Immunity**. The services performed and the expenditures incurred under this Agreement shall be deemed for public and governmental purposes, and all immunities from liabilities enjoyed by the Municipalities within their boundaries shall extend to their participation in services outside their boundaries and within the District.

b. **Insurance**. The Commission shall maintain liability insurance coverage against claims arising out of its activities in amounts deemed adequate by the Commission. Each Municipality and the Commission agree to cause any insurance policy providing liability coverage against claims arising out of the Commission's activities, whether within or outside its municipal boundaries, to contain a waiver of subrogation clause or endorsement under which the insurance company waives its right of subrogation against any Municipality as to any and all causes of action or claims against all other Municipalities hereto which may arise out of activities hereunder. The Commission shall be a named insured under such policies, and a certificate evidencing such coverage shall be supplied to the Municipalities annually. The Municipalities shall be named as additional insureds under such policies.

c. **Apportionment**. For purposes of liability, in actions arising out of regional fire services, to the extent any such claims are not covered by liability insurance, each Municipality shall be liable in the same proportion as it is for the funding assessment during the period the services in question were rendered.

11. Amendments and Execution. The Agreement shall become effective on the date that the governing body for all of the Municipalities has adopted and approved the Agreement by ordinance, and authorizes the proper municipal officials to execute the same. The implementation of the District shall proceed on the following timetable:

a. The Municipalities shall approve the Agreement by Ordinance, execute this Agreement; and cause the name, "Hanover Area Fire and Rescue Commission" to be filed with the Pennsylvania Department of State.

b. Commission shall begin operations on the date that both of the Municipalities shall have approved and executed this Agreement; provided that the District shall be fully operational and provide the services contemplated in this Agreement on January 1, 2018.

Hanover Borough

Attest: [signature] [signature]

Penn Township

Attest: Angela M. Hollett [signature]

Exhibit B

(These items to be spelled out in more specificity in by-laws to be attached.

The Commission with the assistance of its Secretary, shall keep a record of all of its meetings. The record shall be kept on file available for public inspection during regular business hours. The records shall be maintained by the Secretary and are subject to the provisions of the Right to Know laws of the Commonwealth of PA.

The Commission shall form Committees as it deems appropriate for the reasonable and efficient operation of the Commission's activities. Such committees may include but shall not be limited to fund raising, public education, training, safety and maintenance, finance and personnel.

The Commission upon recommendation of the Fire Chief shall review and approve operational procedures and training programs that will or may affect the health and safety of the members to assure compliance with nationally recognized practices and policies.

The Commission will authorize the hiring of firefighters/apparatus drivers and EMS personnel.

The Commission has the power to enter into contracts for policies of group insurance and other employee benefits, for employees retained in accordance with this agreement.

The Commission shall ensure that it participates in an appropriate Fireman's Relief Association and is authorized to receive or dispose of any interest in any Fireman's Relief Association of any fire department formerly providing services in the Commission's area of jurisdiction.

The Commission shall have the power and authority to organize the fire police in the Commission's area of jurisdiction.

The Commission may enter into agreement with other fire protection and/or emergency service organizations for mutual aid/assistance and to enter into contracts for services.

Meetings

The Commission shall meet as often as necessary to transact its business. The Commission shall meet not less than once a quarter. All meetings of the Commission shall be advertised and open to the public. Regular meetings shall be established and, in addition, special meetings may be called at any time by the Chairman with at least 24 hours notice to the other board members. A simple majority of the appointed members shall constitute a quorum. No action of the Commission shall be valid unless it receives a favorable vote of at least a majority of the voting members of the Board regardless of how many members are present at the meeting. The place of the meetings shall be designated by the Commission.

Commission Headquarters

The Commission will have a physical address and a mailing address as designated by the Commission.

Commission Boundaries

NO. 2255

AN ORDINANCE

AN ORDINANCE OF THE BOROUGH OF HANOVER, YORK COUNTY, PENNSYLVANIA, AUTHORIZING INTERGOVERNMENTAL COOPERATION BY AGREEMENT BETWEEN HANOVER BOROUGH AND PENN TOWNSHIP, BOTH OF YORK COUNTY, PENNSYLVANIA, TO COMBINE FIRE, RESCUE AND RELATED SERVICES.

The Council of The Borough of Hanover hereby ordains as follows:

Section 1. Intergovernmental Cooperation. The cooperation with Penn Township to combine fire, rescue and related services is hereby authorized.

Section 2. Execution of Agreement. The proper officers of The Borough of Hanover are authorized and directed to execute and deliver the Intergovernmental Cooperation Agreement between Penn Township and Hanover Borough for Fire, Rescue and Related Services attached hereto and made a part hereof.

Section 3. Financing. To the extent that either party requires funds to comply with the Agreement, each party shall draw from its general fund or such other funds available for costs incurred under the Agreement.

Section 4. Effectiveness and Amendment. The Agreement shall remain in full force and effect until otherwise terminated by the parties or by operation of law.

Section 5. Agreement. The conditions, purpose and objective, scope and authority delegated, extent of financing, organizational structure and manner in which personnel shall be managed are set forth in the attached Intergovernmental Cooperation Agreement between Penn Township and Hanover Borough for Fire, Rescue, and Related Services. This Agreement is incorporated by reference as though set forth fully herein, and is made a part hereof.

Section 6. Adoption of Ordinance. This Ordinance is adopted pursuant to the Intergovernmental Cooperation Act, 53 Pa. C.S.A. Section 2301 *et seq.*, and the authority granted herein shall continue from year to year while the Municipality cooperates pursuant to the Agreement.

Section 7. Staff and Officials. The staff and officials of the Municipality are directed and empowered to take all actions necessary or convenient to implement this Ordinance and the Agreement.

Section 8. Inconsistency. All Ordinances or parts of Ordinances inconsistent herewith are hereby repealed to the extent of such inconsistency.

Section 9. Effective Date. The Ordinance shall become effective five (5) days after date of enactment as provided by law.

Enacted and ordained this 28th day of December, A.D., 2016.

THE BOROUGH OF HANOVER

ATTEST:

President of Council

Borough Secretary

Approved this 28th day of December, A.D., 2016.

Mayor

COPY

ORDINANCE NO. 797

AN ORDINANCE OF PENN TOWNSHIP, YORK COUNTY, PENNSYLVANIA, AUTHORIZING INTERGOVERNMENTAL COOPERATION BY AGREEMENT BETWEEN PENN TOWNSHIP AND HANOVER BOROUGH, BOTH OF YORK COUNTY, PENNSYLVANIA, TO COMBINE FIRE, RESCUE AND RELATED SERVICES.

The Board of Commissioners of the Township of Penn hereby ordains as follows:

Section 1. Intergovernmental Cooperation. The cooperation with Hanover Borough to combine fire, rescue and related services is hereby authorized.

Section 2. Execution of Agreement. The proper officers of the Township of Penn are authorized and directed to execute and deliver the Intergovernmental Cooperation Agreement Between Hanover Borough and Penn Township For Fire, Rescue, and Related Services attached hereto and made a part hereof.

Section 3. Financing. To the extent that either party requires funds to comply with the Agreement, each party shall draw from its general fund or such other funds available for costs incurred under the Agreement.

Section 4. Effectiveness and Amendment. The Agreement shall remain in full force and effect until otherwise terminated by the parties or by operation of law.

Section 5. Agreement. The conditions, purpose and objective, scope and authority delegated, extent of financing, organizational structure and manner in which personnel shall be managed are set forth in the attached Intergovernmental Cooperation Agreement Between Hanover Borough and Penn Township for Fire, Rescue, and Related Services. This Agreement is incorporated by reference as though set forth fully herein, and is made a part hereof.

Section 6. Adoption of Ordinance. This Ordinance is adopted pursuant to the Intergovernmental Cooperation Act, 53 Pa. C.S.A. Section 2301 *et seq.*, and the authority granted herein shall continue from year to year while the Municipality cooperates pursuant to the Agreement.

Section 7. Staff and Officials. The staff and officials of the Municipality are directed and empowered to take all actions necessary or convenient to implement this Ordinance and the Agreement.

Section 8. Inconsistency. All Ordinances or parts of Ordinances inconsistent herewith are hereby repealed to the extent of such inconsistency.

Section 9. Effective Date. The Ordinance shall become effective five (5) days after date of enactment as provided by law.

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ORDAINED at a duly assembled public meeting held this 19th day of December 2016.

ATTEST:

Angela M. Hallett

Angela M. Hallett, Secretary

PENN TOWNSHIP
BOARD OF COMMISSIONERS

Phillip W. Heilman

Phillip W. Heilman, President

0378810-

Appendix B

Special Fire Tax Provisions for Certain Boroughs and Townships

ARTICLE LXXX
FISCAL SUPPLEMENTS TO STATUTORY PROGRAMS
SUBARTICLE A
(Reserved)
SUBARTICLE B
TOWNSHIPS OF THE FIRST CLASS

Section 8011. Enhanced fire service in eligible townships of the first class.

(a) Authorization.--Notwithstanding section 1709(a)(2)(i), (ii) and (iii) of the act of June 24, 1931 (P.L.1206, No.331), known as The First Class Township Code, an eligible township may, by ordinance, levy an annual tax not exceeding 10 mills and appropriate the revenue collected from the tax for the following purposes:

(1) Building and maintaining suitable places for the housing of fire apparatus.

(2) Purchasing, maintaining and operating fire apparatus.

(3) Making appropriations to fire companies located inside or outside of the eligible township.

(4) Contracting with adjacent municipalities or volunteer fire companies in adjacent municipalities for fire protection.

(5) Training of fire personnel and payments to fire training schools and centers.

(6) The purchase of land upon which to erect a fire house.

(7) The erection and maintenance of a fire house or fire training school and center.

(8) Paying salaries, benefits or other compensation of fire suppression employees of the eligible township or a fire company serving the eligible township.

(b) Notice.--Within 14 days of approving an ordinance levying an annual tax as authorized under subsection (a), the eligible township shall provide a copy of the ordinance to the Office of the State Fire Commissioner and the Local Government Commission.

(c) Definition.--As used in this section, the following words and phrases shall have the meanings given to them in this subsection:

"Eligible township." Any township of the first class that is located in a county of the second class A that is contiguous to a city of the first class.

"Municipality." As defined in section 102 of The First Class Township Code.

Section 8012. Enhanced emergency services in eligible townships of the first class.

(a) Authorization.--Notwithstanding section 1709(a)(7)(i) and (ii) and (c) of the act of June 24, 1931 (P.L.1206, No.331), known as The First Class Township Code, an eligible township may, by ordinance, levy an annual tax not exceeding five mills and appropriate the revenue collected from the tax for the following purposes:

(1) Supporting ambulance, rescue and other emergency services serving the eligible township.

(2) Paying salaries, benefits or other compensation of employees of an ambulance, rescue or other emergency service serving the eligible township.

(b) Notice.--Within 14 days of approving an ordinance levying an annual tax as authorized under subsection (a), the eligible township shall provide a copy of the ordinance to the Department of Health and the Local Government Commission.

(c) Definition.--As used in this section, the term "eligible township" means any township of the first class that is located in a county of the second class A that is contiguous to a city of the first class.

Section 8013. Report by Local Government Commission.

The Local Government Commission shall conduct a study on the impact of the annual taxes levied under sections 8011(a) and 8012(a) and the delivery and utilization of fire and emergency services. The Local Government Commission shall conduct the study no later than three years after the effective date of this section. No later than six months after conducting the study, the Local Government Commission shall submit a report on the study to all of the following:

(1) The Majority Leader and Minority Leader of the Senate.

(2) The Majority Leader and Minority Leader of the House of Representatives.

(3) The chairperson and minority chairperson of the Local Government Committee of the Senate.

(4) The chairperson and minority chairperson of the Veterans' Affairs and Emergency Preparedness Committee of the Senate.

(5) The chairperson and minority chairperson of the Local Government Committee of the House of Representatives.

(6) The chairperson and minority chairperson of the Veterans' Affairs and Emergency Preparedness Committee of the House of Representatives.

SUBARTICLE C

TOWNSHIPS OF THE SECOND CLASS

Section 8021. Enhanced fire services in eligible townships of the second class.

(a) Authorization.--Notwithstanding section 3205(a)(4)(i) and (ii) of the act of May 1, 1933 (P.L.103, No.69), known as The Second Class Township Code, an eligible township may, by ordinance, levy an annual tax not exceeding 10 mills and appropriate the revenue collected from the tax for the following purposes:

(1) Purchasing and maintaining fire apparatus and a suitable place to house fire apparatus.

(2) Making appropriations to fire companies located inside and outside the eligible township.

(3) Training of fire company personnel and for fire training schools or centers.

(4) Contracting with adjacent municipal corporations or volunteer fire companies in adjacent municipal corporations for fire protection.

(5) Paying salaries, benefits or other compensation of fire suppression employees of the eligible township or a fire company serving the eligible township.

(b) Notice.--Within 14 days of approving an ordinance levying an annual tax as authorized under subsection (a), the eligible township shall provide a copy of the ordinance to the Office of the State Fire Commissioner and the Local Government Commission.

(c) Definitions.--As used in this section, the following words and phrases shall have the meanings given to them in this subsection:

"Eligible township." Any township of the second class that is located in a county of the second class A that is contiguous to a city of the first class.

"Municipal corporation." As defined in section 102 of The Second Class Township Code.

Section 8022. Enhanced emergency services in eligible townships of the second class.

(a) Authorization.--Notwithstanding section 3205(a)(8)(i) and (ii) of the act of May 1, 1933 (P.L.103, No.69), known as The Second Class Township Code, an eligible township may, by ordinance, levy an annual tax not exceeding five mills and appropriate the revenue collected from the tax for the following purposes:

(1) Supporting ambulance, rescue and other emergency services serving the eligible township.

(2) Paying salaries, benefits or other compensation of employees of the ambulance, rescue or other emergency service.

(b) Notice.--Within 14 days of approving an ordinance levying an annual tax as authorized under subsection (a), the eligible township shall provide a copy of the ordinance to the Department of Health and the Local Government Commission.

(c) Definition.--As used in this section, the term "eligible township" means any township of the second class that is located in a county of the second class A that is contiguous to a city of the first class.

Section 8023. Report by Local Government Commission.

The Local Government Commission shall conduct a study on the impact of the annual taxes levied under sections 8021(a) and 8022(a) and the delivery and utilization of fire and emergency services. The Local Government Commission shall conduct the study no later than three years after the effective date of this section. No later than six months after conducting the study, the Local Government Commission shall submit a report on the study to all of the following:

(1) The Majority Leader and Minority Leader of the Senate.

(2) The Majority Leader and Minority Leader of the House of Representatives.

(3) The chairperson and minority chairperson of the Local Government Committee of the Senate.

(4) The chairperson and minority chairperson of the Veterans' Affairs and Emergency Preparedness Committee of the Senate.

(5) The chairperson and minority chairperson of the Local Government Committee of the House of Representatives.

(6) The chairperson and minority chairperson of the Veterans' Affairs and Emergency Preparedness Committee of the House of Representatives.

SUBARTICLE D

BOROUGHS

Section 8031. Enhanced fire services in eligible boroughs.

(a) Authorization.--Notwithstanding 8 Pa.C.S. § 1302(a)(6)(i) and (ii) (relating to tax levy), any eligible borough may, by ordinance, levy an annual tax not exceeding 10 mills and appropriate the revenue collected from the tax for the following purposes:

(1) Purchasing fire engines, fire apparatus and fire hose for the use of the eligible borough or for assisting a fire company in the eligible borough in the purchase, renewal or repair of the fire company's fire engines, fire apparatus or fire hose.

(2) Making appropriations to fire companies both within or outside the eligible borough and contracting with adjacent municipalities or volunteer fire companies in adjacent municipalities for fire protection.

(3) Training of fire personnel and payments to fire training schools and centers.

(4) Purchasing land upon which to erect a firehouse or for the erection and maintenance of a firehouse or fire training school and center.

(5) Paying salaries, benefits or other compensation of fire suppression employees of the eligible borough or a fire company serving the eligible borough.

(b) Notice.--Within 14 days of approving an ordinance levying an annual tax as authorized under subsection (a), the eligible borough shall provide a copy of the ordinance to the Office of the State Fire Commissioner and the Local Government Commission.

(c) Definitions.--As used in this section, the following words and phrases shall have the meanings given to them in this subsection:

"Eligible borough." Any borough that is located in a county of the second class A that is contiguous to a city of the first class.

"Municipality." As defined in 8 Pa.C.S. § 101.1 (relating to definitions).

Section 8032. Enhanced emergency services in eligible boroughs.

(a) Authorization.--Notwithstanding the provisions of 8 Pa.C.S. § 1302(a)(9) and (e) (relating to tax levy), an eligible borough may, by ordinance, levy an annual tax not exceeding five mills and appropriate the revenue collected from the tax for the following purposes:

(1) Supporting ambulance, rescue and other emergency services serving the eligible borough.

(2) Paying the salaries, benefits or other compensation of employees of the ambulance, rescue or other emergency service.

(b) Notice.--Within 14 days of approving an ordinance levying an annual tax as authorized under subsection (a), the eligible borough shall provide a copy of the ordinance to the Department of Health and the Local Government Commission.

(c) Definition.--As used in this section, the term "eligible borough" means a borough that is located in a county of the second class A that is contiguous to a city of the first class.

Section 8033. Report by Local Government Commission.

The Local Government Commission shall conduct a study on the impact of the annual taxes levied under sections 8031(a) and 8032(a) and the delivery and utilization of fire and emergency services. The Local Government Commission shall conduct the study no later than three years after the effective date of this section. No later than six months after conducting the study, the Local Government Commission shall submit a report on the study to all of the following:

(1) The Majority Leader and Minority Leader of the Senate.

(2) The Majority Leader and Minority Leader of the House of Representatives.

(3) The chairperson and minority chairperson of the Local Government Committee of the Senate.

(4) The chairperson and minority chairperson of the Veterans' Affairs and Emergency Preparedness Committee of the Senate.

(5) The chairperson and minority chairperson of the Local Government Committee of the House of Representatives.

(6) The chairperson and minority chairperson of the Veterans' Affairs and Emergency Preparedness Committee of the House of Representatives.

Appendix C

Special Fire Tax Information from the Pennsylvania Association of Boroughs and the Pennsylvania State Association of Township Supervisors

Act 54 of 2024

Information from the Pennsylvania Association of Boroughs

Act 54 of 2024 was signed into law by Governor Josh Shapiro on July 11, 2024. While the original text of House Bill 2310 was a proposed Agriculture Innovation Fund, the bill became the vehicle for the 2024 Fiscal Code, which designates funding for a wide array of state programs in the Budget Process. Inside this 138-page bill, there was a provision that authorizes boroughs in Bucks, Delaware, and Montgomery counties to raise their Fire tax to 10 mills and their EMS tax to 5 mills. Currently in the Borough Code, boroughs in all other counties are limited to 3 mills for their Fire tax and .5 mills for their EMS tax.

If a borough in one of these three counties chooses to raise their Fire tax, they are statutorily obligated to provide a copy of the ordinance to the Office of the State Fire Commissioner and the Local Government Commission within 14 days of passing the ordinance. An eligible borough that chooses to increase their EMS tax above .5 mills must provide a copy of the ordinance to the Department of Health and the Local Government Commission within 14 days of approving the ordinance. Please be aware that boroughs must also include this information on their Tax Information Form submitted to DCED each year.

Act 54 of 2024

Information from the Pennsylvania State Association of Township Supervisors

Q: Can our township levy a fire or ambulance tax and what are the limits for these taxes?
A: Yes, townships may levy a fire and an ambulance tax under Section 3205 of the Second Class Township Code. Townships can levy a fire tax of up to 3 mills and an ambulance tax of up to half a mill by resolution and can set a higher rate if their residents approve a referendum.

In addition, Sections 80021 and 80022 of Act 54 of 2024 authorize townships in Bucks, Delaware, and Montgomery counties to levy a fire tax of up to 10 mills and an ambulance tax of up to 5 mills by ordinance without the need for a referendum. Act 54 requires the ordinance to be filed with the Office of the State Fire Commissioner and the Local Government Commission.

Q: Can the fire tax or the ambulance tax be used to pay for salaries for first responders?
A: Only half of fire and ambulance tax revenues levied by resolution under the Second Class Township Code may be used for salaries of emergency responders. However, taxes levied under Act 54 of 2024 do not have this restriction.

Appendix D

Swatara Township
Volunteer Firefighter
Incentive Program

Swatara Township Fire-Rescue Services

Office of the Fire Chief

SWATARA TOWNSHIP
VOLUNTEER FIREFIGHTER
INCENTIVE PROGRAM

I'm pleased to present the sixth year of Swatara Fire-Rescue's volunteer firefighter incentive program. Swatara Fire-Rescue, operating 24/7, relies on the dedication of its volunteers who tirelessly respond to emergencies, maintain equipment, and undergo continuous training to serve Swatara Township effectively.

Initiated in 2019 to counteract the decline in volunteerism, our incentive program has yielded remarkable results. In the year 2023, our firefighters recorded 21,362 hours of standby in station. This significant commitment has notably reduced response times, minimizing property loss, injuries, and fatalities. Training hours totaled 3,870, encompassing both in-station sessions and external educational programs. Additionally, our firefighters collectively spent 1,794 hours focusing on health and wellness through gym visits.

To ensure our program remains adaptive to community needs, we've implemented several adjustments. Officer stipends and certification categories have been restructured, and bonuses are now offered for obtaining essential national training certifications aligned with our newly adopted 6-year training plan.

We recognize the importance of remaining competitive, especially as many municipalities have mirrored and improved upon our program, adopting similar initiatives. In response, we are committed to continuously enhancing our incentive program to attract and retain dedicated volunteers. By staying proactive and innovative, we aim to maintain Swatara Fire-Rescue as a leader in volunteer firefighting services, ensuring the safety and well-being of our community for years to come.

Thanks to the ongoing collaboration with the Swatara Township Volunteer Fireman's Relief Association, our firefighters continue to benefit from complimentary gym memberships, life insurance coverage, NFPA 1582 medical and cancer screenings, as well as discounts on cable, telephone, and internet services.

We extend our sincere appreciation to our residents and elected officials whose support has been instrumental in funding these initiatives. As we progress, we remain committed to evaluating, adapting, and implementing necessary changes to ensure the sustainability and effectiveness of our program.

Sincerely,

Michael Ibberson, B.S. Fire Chief

Administration

1. The Volunteer Incentive Program is under the administration and sole discretion of The Office of the Township Fire Chief. The Township Fire Chief or his designee shall have the discretion to modify or amend the program.

2. The incentive program is voluntary and nominal in nature.

3. The Township Fire Chief or designee will review and approve all incentive disbursements.

4. All disbursements shall meet Federal, State, and Local tax withholdings and other tax requirements concerning volunteer incentives.

5. The disbursements of incentives will typically be distributed monthly, but this is subject to change without notice for any reason.

6. Any entries into the reporting database for incentives must be completed within two (2) days ending the given month.

7. Any volunteer found falsifying documents to obtain incentive will be subject to discipline in accordance with Swatara Fire-Rescue policies and procedures.

8. The Office of the Township Fire Chief, any Township Asst. Chief, and or reserves the right to remove any volunteer from the incentive program for any length of time for any reason.

9. All training requirements will meet the standards as set forth by the Office of the Township Fire Chief. These shall include equivalents to those contained in this document. All training and policy updates required by the Fire Chief or designee shall be completed to be eligible.

Qualifying Participants

1. **Junior Firefighter:** (those persons 14 to 17 years ofage)
    a. First Aid/CPR/AED(Current)
    b. Bloodborne Pathogens(Current)
    c. NIMS 100, 200, 700, 800
    d. Modules A through C
    e. Completed department training packets
2. **Probationary Firefighter:** (new members) During this period the volunteer is considered probationary while completing the following classes.
    a. First Aid/CPR/AED(Current)
    b. Bloodborne Pathogens(Current)
    c. NIMS 100, 200,700, 800
    d. Modules A through C Haz-Mat Operations
    e. Completed department training Probation Section
3. **Firefighter Apprentice/Exterior**
    a. First Aid/CPR/AED(Current)
    b. Bloodborne Pathogens(Current)
    c. NIMS 100, 200, 700, 800
    d. Haz-Mat Operations
    e. Completed Mods A-D or equivalent
    f. Completed department training Probation Section
    g. Annual training burn
4. **Firefighter I:**
    a. First Aid/CPR/AED(Current)
    b. Bloodborne Pathogens(Current)
    c. NIMS 100, 200, 700, 800
    d. Firefighter I
    e. Completed department training Engine Section.
    f. Annual training burn

5. **Firefighter II**
    a. First Aid/CPR/AED(Current)
    b. Bloodborne Pathogens(Current)
    c. NIMS 100, 200, 700, 800
    d. Firefighter II
    e. Completed department training packets.
    f. Annual training burn
6. **Driver/Operator**
    a. First Aid/CPR/AED
    b. Bloodborne Pathogens
    c. NIMS 100, 200, 700, 800
    d. Haz-Mat Operations
    e. EVOC
    f. By-annual driver recertification
    g. Completed department driver packet
    h. Annual training burn
7. **Fire Police**
    a. First Aid/CPR/AED
    b. Bloodborne Pathogens
    c. NIMS 100, 200, 700, 800
    d. EVOC
    e. Basic Fire Police Course
    f. Haz-mat awareness
    g. Sworn in Officer

Incentive Program

The incentive program is a point system based upon three (3) tiers with benchmarks for call participation, training, adequate standby, and the individual volunteer's current certification level.

A. Certification category of disbursement yearly maximums

a. Firefighter II $12,000
b. Firefighter I $6240
c. Firefighter Apprentice $1800
d. Driver/Operator $6240
e. Probationary Firefighter $1250 (exempt from point systemuntil completion of classes)
f. Junior Firefighter $1250 (exempt from point system until completion ofclasses)
g. Training bonuses not included in yearly maximums.
h. Only eligible for one (1) category

B. Point system

a. Calls: 1 point per call
b. Training: 2 points per training hour
c. Standby: 5 points per 4-hours of standby
d. Events 5 points per event
   i. All event points are subject to approval by a chief officer.
   ii. Typically points will be given for Swatara Township Events

C. Tier system monthly disbursements

a. Basic Incentive - Participant earns between 20 and 39 points during any calendar month
b. Mid Incentive - Participant earns between 40 and 59 points during any calendar month
c. High Incentive – Participant earns between 60 and 79 or more points during any calendar month
d. Max Incentive – Participant earns 80 or more points during any calendar month

Firefighter Apprentice			
Basic	**Mid**	**High**	**Max**
$17	**$46**	**$83**	**$150**

Driver Operator			
Basic	**Mid**	**High**	**Max**
$86	**$153**	**$270**	**$600**

Firefighter I			
Basic	**Mid**	**High**	**Max**
$100	**$175**	**$310**	**$750**

Firefighter II			
Basic	**Mid**	**High**	**Max**
$120	**$192**	**$400**	**$1100**

Exempt Volunteer

The incentive program shall have point exempt volunteers in which their incentive disbursements are based upon duties/responsibilities and meeting training certification levels.

A. Junior Firefighter
   a. $150 at completion of First Aid/CPR/AED, Bloodborne Pathogens, NIMS 100, 200, 700, 800 and company training packet.
   b. $200 at completion of Introduction to the Fire Service
   c. $200 at completion of Fire Ground Support
   d. $200 at completion of Exterior Firefighting
   e. $200 at completion of Interior Firefighting

B. New Firefighter (New members with no training classes)
   a. $150 at completion of First Aid/CPR/AED, Bloodborne Pathogens, NIMS 100, 200, 700, 800 and company training packet.
   b. $200 at completion of Module A
   c. $200 at completion of Module B
   d. $200 at completion of Module C
   e. $200 at completion of Module D
   f. $300 at completion of Firefighter I

C. Township Officers
   a. The officer shall meet any requirements set forth by Swatara Fire-Rescue and have assigned duties and responsibilities to qualify for incentive.
   b. Lieutenant - $13560
   c. Captain - $13800
   d. Battalion Chief - $14500
   e. Assistant Chief - $15000

D. Fire Police

a. $10 Per Call

b. Must have basic fire police class and any other training required by the department.

c. Fire Police are also eligible for training bonus for advance fire police classes.

- Bonuses will be $200.
- Classes must be approved by the fire chief.

Other Training Bonuses

To encourage all members to reach national training standards the following bonuses will be paid for obtaining the following certifications.

1. Firefighter I - $300
2. Firefighter II - $300
3. Fire Instructor I - $300
4. Fire Officer I-IV - $300 (per certification)

Group Term Life Insurance (Firemen's Relief)

Administration:

1. Administration of the Group Term Life Insurance Plan and its rules are at the discretion of the Board of Directors of the Swatara Township Volunteer Firemen's Relief Association.
2. The Secretary of the Association shall be the Plan Administrator of the Group Term Life Insurance Plan.

Eligibility:

1. A member in good standing and 18 years of age.
2. An Executive Board Member of the Association to include the positions of President, Vice President, Treasurer, Secretary, and Assistant Secretary.
3. An officer of Swatara Fire-Rescue Services to include the positions of Fire Chief, Assistant Chief, Battalion Chief, Captain, Lieutenant, EMA Coordinator.
4. A member of a recognized fire department for the period of one (1) year with 300 points earned annually.
5. All members actively engaged in Military duties will be covered for the duration of their duty. These members, upon their return from active duty shall remain on the plan for a period of one (1) year. All Military members must fill out proper leave status forms and provide all requested documentation.

Beneficiary Forms:

1. The Plan Administrator must obtain Group Term Life Beneficiary Forms within 30 days of member eligibility.
2. Eligible members may update Group Term Life Beneficiary Forms at any time during eligibility period.

Termination of Eligibility:

Those members not meeting the eligibility requirements will be terminated from the plan January 1 of the effected year.

Appendix E

Volunteer Service Credit Program

Township of Shrewsbury, PA
Wednesday, October 8, 2025

Chapter 24. Taxation; Special

Part 5. VOLUNTEER SERVICE CREDIT PROGRAM

§ 24-501. Definitions.

[Ord. No. 2018-05, 11/7/2018]
The following words and phrases, when used in this Part, 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 or nonprofit emergency medical service agency listed under § **24-502**, Subsection **3**, who has complied with, and is certified under, the Volunteer Service Credit Program.

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."[1]

ELIGIBILITY PERIOD
The time frame 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 § **24-502**, Subsection **3**.

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 and occupied as the domicile of an active volunteer.
[Added by Ord. No. 2022-07, 9/7/2022]

VOLUNTEER
A nonpaid member of a volunteer fire company or a nonprofit emergency medical service agency.

[1] *Editor's Note: See 53 P.S. § 6924.101 et seq.*

§ 24-502. Volunteer Service Credit Program.

[Ord. No. 2018-05, 11/7/2018]

1. Establishment. Shrewsbury 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.

2. Program Criteria. The Board shall adopt, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following, including, but not limited to:

   A. The number of emergency response calls to which a volunteer responds.

   B. The level of training and participation on informal training and drills for a volunteer.

   C. The total amount of time expended by a volunteer on administrative and other support services, including, but not limited to:

      (1) Fundraising.

      (2) Providing facility or equipment maintenance.

      (3) Financial bookkeeping.

   D. 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 service agency.

   E. The total number of years the volunteer has served.

3. 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 Shrewsbury Township:

   A. Glen Rock Hose & Ladder Company.

   B. Glen Rock EMS.

   C. Rose Fire Company.

   D. Shrewsbury Volunteer Fire Company.

4. Eligibility Period. A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period to qualify for the tax credits established under § **24-503**, Subsection **1**.

   A. For 2018, the eligibility period under the Volunteer Service Credit Program shall run from January 1, 2018, until December 31, 2018.

   B. For 2019, and each subsequent year thereafter, the eligibility period shall run from January 1 until December 31.

5. Recordkeeping. The Chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under § **24-502**, Subsection **3**, 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 January 15 of each year. The Chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

6. 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. Applications shall not be accepted by the Township after April 1 of each year, for the preceding year.

7. Municipal Review. The Township Secretary shall review the applications for credit under the Volunteer Service Credit Program and shall cross-reference them with the notarized eligibility list. The Board of Supervisors shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Supervisors shall be issued a tax credit certificate by the Township Secretary.

8. 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 Secretary shall issue updates, as needed, of the Official Tax Credit Register to the following:

   A. Board of Supervisors;

   B. Chief of the volunteer fire companies;

   C. Chief or supervisor of the nonprofit emergency medical services agencies;

   D. York Adams Tax Bureau for the Township Tax Collection District.

9. Injured Volunteers.

   A. A volunteer who is injured while performing an action stated in the resolution establishing program criteria for the Volunteer Service Credit Program may be eligible for future tax credits if the injury must have occurred while responding to, or returning from, an emergency response call, or participating in an activity with one of the entities listed under § **24-502**, Subsection **3**.

   B. An injured volunteer shall provide documentation from a licensed provider with the application required under § **24-502** stating that their injury prevents them from performing duties to qualify as an active volunteer. In such a case, the injured volunteer shall be deemed an active volunteer for that tax year.

   C. An injured volunteer shall annually submit the application required under § **24-502**, along with updated documentation from a licensed provider stating that the injury still exists and prevents them from qualifying as an active volunteer. The injured volunteer shall again be deemed an active volunteer for that tax year. An injured volunteer shall only be deemed an active volunteer for a maximum of three consecutive tax years.

§ 24-503. Earned Income Tax Credit.

[Ord. No. 2018-05, 11/7/2018]

1. Tax Credit. Each active volunteer who has been certified under the Shrewsbury Township Volunteer Service Credit Program shall be eligible to receive a tax credit of up to $500 of the 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.

2. 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 return for the

preceding calendar year with the tax officer for the Shrewsbury Township Tax Collection District.

3. Rejection of Tax Credit Claim.

   A. The York Adams Tax Bureau shall reject a claim for a tax credit if the taxpayer is not on the Official Tax Credit Register issued by the Township Secretary.

   B. If the York Adams Tax Bureau 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 § **24-504**.

   C. Taxpayers shall have 30 days to appeal the decision of the York Adams Tax Bureau.

§ 24-504. Real Property Tax Credit.

[Added by Ord. No. 2022-07, 9/7/2022[1]]

1. Tax Credit. Each active volunteer who has been certified under the program shall be eligible to receive a real property tax credit of 100% of the Township 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.

2. Claim.

   A. 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 Township's real estate tax levy. The tax credit shall be administered as a refund by the Township Treasurer. An active volunteer shall file the following with the Township Secretary.

      (1) A true and correct receipt from the Township Real Estate Tax Collector of the paid Township real property taxes for the tax year which the claim is being filed.

         (a) If two or more volunteers own the same qualified real property, then all of them may attempt to utilize their real estate tax credit, provided however, that the cumulative credit recognized shall not exceed the real estate taxes received by the Township in any given year.

      (2) The tax credit certificate.

      (3) Photo identification.

      (4) Documentation that the tax paid was for qualified real property as defined in this section.

   B. If the active volunteer provides all documents required under this subsection, the Township Treasurer shall issue the tax refund to the active volunteer.

3. Rejection of the Tax Credit Claim.

   A. The Township Secretary shall reject the claim for a Township real property tax credit if the taxpayer fails to provide the documents required under Subsection **2A**.

   B. If the Township 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 § **24-505**.

C. Taxpayers shall have 30 days to appeal the decision of the Township secretary.

[1] *Editor's Note: This ordinance also renumbered former §§ 24-504 and 24-505 as §§* ***24-505*** *and* ***24-506****, respectively.*

§ 24-505. Appeals.

[Ord. No. 2018-05, 11/7/2018]

1. Earned Income Tax Credit Appeals.
   A. Any taxpayer aggrieved by a decision under § **24-503** shall have a right to appeal said decision.
   B. A taxpayer shall have 30 days to appeal a decision or rejection of a claim.
   C. All appeals of decisions under § **24-503** shall follow the provisions of the Act of May 5, 1998, P.L. 301, No. 50, known as the "Local Taxpayers Bill of Rights."[1]
      [1] *Editor's Note: See 53 Pa.C.S.A. § 8421 et seq.*
2. Real Property Tax Credit Appeals.
   A. Any taxpayer aggrieved by a decision under § **24-504** shall have the right to appeal said decision.
   B. A taxpayer shall have 30 days to appeal a decision or rejection of a claim.
   C. All appeals under § **24-504** 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."

§ 24-506. Severability.

[Ord. No. 2018-05, 11/7/2018]
In the event that any provision, section, sentence, clause, or part of this Part is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Part, it being the intent of the Shrewsbury Township Board of Supervisors that such remainder shall be and shall remain in full force and effect; and for this purpose, the provisions of this Part are hereby declared to be severable.

Appendix F

Southern York County School District Tax Credit Program

Southern York County School District

Resolution
Volunteer Firefighters and Emergency Medical Services Tax Credit Program

A RESOLUTION 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; and

WHEREAS, the Board of Education (the "Board") of the Southern York County 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, the Board of the Southern York County School District hereby adopts the following Resolution, to be known as the Volunteer Firefighters and Emergency Medical Services Tax Credit Program.

Section 1: 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 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.

"**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 Firefighters and Emergency Medical Services Tax Credit Program. Each year the eligibility period will run from January 1, to December 31, beginning January 1, 2022 to December 31, 2022.

"Emergency Responder." A volunteer who responds to an emergency call with one of the entities listed under Section 2(B).

"Qualified Real Property." A residential real property owned and occupied as the domicile of an active volunteer.

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

Section 2: Volunteer Service Tax Credit Program

A. Establishment. The School District hereby establishes a Volunteer Firefighters and Emergency Medical Services Tax 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. 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:

(1) Glen Rock Hose and Ladder Company (volunteer fire company or nonprofit emergency medical service agency)

(2) Glen Rock Ambulance Company (volunteer fire company or nonprofit emergency medical service agency)

(3) Rose Fire Company (volunteer fire company or nonprofit emergency medical service agency)

(4) Shrewsbury Volunteer Fire Company (volunteer fire company or nonprofit emergency medical service agency)

C. Program Criteria for <u>FIRE COMPANIES</u>. Following is the annual criteria that must be met to qualify for credits under the program:

(1) The member must be an active member of the fire department, off probation and in good standing for the duration of the Eligibility Period.

(2) 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.

(3) 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

i. Elective Offices:
   1. Fire Company President/Vice President= 100 points per year
   2. Fire Company Secretary = 100 points per year
   3. Fire Company Treasurer = 100 points per year
   4. Fire Company Assistant Treasurer = 100 points per year
   5. Relief Treasurer = 100 points per year
   6. All Other Elective Offices = 50 points per year

ii. Activities:
   1. Fire or Ambulance Calls = I point per call
   2. Work Details = I point per hour
   3. Ambulance Meetings = I point per meeting
   4. Committee Meetings = I point per meeting
   5. Training = I point per hour
   6. Business Meetings = 2 points per meeting
   7. Relief Meetings = 2 points per meeting

b. Category Two - Fundraising and Educational Activities:

i. Any Fundraising Activity Authorized by the Fire Company = 4 points per hour.

ii. Public Fire Safety Education Authorized by the Fire Company = 4 points per hour.

c. Points can only be earned for only one (I) 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 <u>EMERGENCY MEDICAL SERVICE AGENCIES (EMS)</u>. Following is the annual criteria that must be met to qualify for credits under the Program:

(1) The member must be an active member of the EMS department, off probation and in good standing for the duration of the Eligibility Period.

(2) An Active Volunteer shall accrue a minimum of 200 points within a calendar year (January 1 to December 31 to be an eligible participant of the Volunteer Firefighters and Emergency Medical Services Tax Credit Program.

(3)The point system under which the required 200 points can be accumulated, is as follows:

a. Category One - Elective Offices:

- i. President = 150 points per year
- ii. Vice-President I EMS Lt. = 150 points per year
- iii. EMS Chief= 150 points per year
- iv. Secretary= 150 points per year
- v. Treasurer= 150 points per year
- vi. Assistant Secretary/Treasurer= 50 points per year
- vii. Trustee= 50 points per year

b. Category Two -Activities:

- i. Confirmed Duty Hours = 1 point per hour
- ii. EMS Calls = 1 point per call
- iii. Special Event Standby = 1 point per hour
- iv. Work Details = 1 point per hour
- v. Ambulance Crew "Monthly" Meetings= 5 points per meeting
- vi. Training = I point per hour of certified training
- vii. Business Meetings = 2 points per meeting

E. <u>Injured Volunteers</u>.

(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(B).

(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.

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 School District business manager. Applications shall not be accepted by the School District after February 28 of each year.

Section 3: Filing of Tax Credit

An active volunteer, who shall be a resident of Southern York County 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 York Adams Tax Bureau or may file for a refund of a portion of school district real estate taxes paid. The steps to follow are:

Step 1
Fire Chief or supervisor shall transmit to the school district 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.

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 school district business manager no later than February 28, 2022.

Step 3
School district business manager shall review the applications for credit eligibility and cross reference them with the notarized eligibility list.

Step 4
A report of eligible volunteers will be presented to the Board at the following meeting. The Board shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board shall be issued a tax credit certificate for taxes levied by the School District by the School District 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.

Section 4: Tax Credit Register

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:

(1) Board of School Directors;

(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 School District Tax Collection

Section 5: Tax Credit

Each active volunteer who has been certified under the Southern York County School District Volunteer Tax Credit Program shall be eligible to receive a tax credit of up to $500 (or the pro rata share of $50,000, whichever is less) of either earned income tax levied by the School District OR school real estate taxes paid. The credit is for one or the other of the taxes and cannot be combined. In the event an active volunteer's earned income or 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.

Section 6: Earned Income Tax Credit

A. 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 tax credit of up to $500.00 (or the pro rata share of $50,000, whichever is less) of the Earned Income Tax levied by the School District. 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. Each active volunteer can choose to apply for <u>either</u> the Earned Income Tax Credit or the Real Property Tax credit, but not both.

B. Claim. An active volunteer with a tax credit certificate may file a claim for the tax credit on their School District earned income tax liability. When filing a final return for the preceding calendar year with the tax officer for the School District.

C. Rejection of Earned Income Tax Credit Claim.

(1) The tax officer for the School District shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the business manager.

(2) If the tax officer 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 8.

(3) Taxpayers shall have 30 days to appeal the decision of the tax officer.

Section 7: Real Property Credit

A. Tax Credit. In lieu of obtaining an earned income tax credit, any 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 $500 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. Each active volunteer can choose to apply for either the Earned Income Tax Credit or the Real Property Tax credit, but not both.

B. Claim.

(1) 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 true and correct receipt from the School District real estate tax collector of the paid School District real property taxes for the tax year which the claim is being filed.

(b) The tax credit certificate.

(c) Photo identification.

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

(2) If the active volunteer provides all documents required under this subsection, the School District business manager shall issue the tax refund to the active volunteer.

C. Rejection of the Real Estate Tax Credit Claim.

(1) 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 7.

(2) 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 8.

(3) Taxpayers shall have 30 days to appeal the decision of the School District secretary.

Section 8: Appeals.

A. Earned Income Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section 6 paragraph C 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 under Section 6 paragraph C shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

(4) All appeals will follow Board Policy 621: Local Taxpayer Bill of Rights, which may be found on the website; www.sycsd.org.

B. Real Property Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section 7 paragraph C 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 under Section 7 paragraph C 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."

Section 9: 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.

Section 10: 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 Board of Education of the Southern York County 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.

Section 11: Continue Effect

This Resolution and the provisions hereof shall continue in full force and effect beginning with the 2022-23 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 Board of Education.

Adopted this day: ___________

BOARD OF SCHOOL DIRECTORS

SOUTHERN YORK COUNTY SCHOOL DISTRICT

____

President

____

Secretary