TOWNSHIP OF LOWER MAKEFIELD
BOARD OF SUPERVISORS
MINUTES – OCTOBER 7, 2026

The regular meeting of the Board of Supervisors of the Township of Lower Makefield was held in the Municipal Building on October 7, 2026. Mr. Ross called the meeting to order and called the Roll.

Those present:

Board of Supervisors:	Matt Ross, Chair John B. Lewis, Vice Chair Judi Reiss, Secretary Colin Coyle, Treasurer Daniel Grenier, Supervisor
Others:	David W. Kratzer, Jr., Township Manager Maureen Burke-Carlton, Township Solicitor

COMMUNITY ANNOUNCEMENTS

During this portion of the Agenda residents and youth organizations may call in to make a special announcement or may contact the Township at admin@lmt.org to request a special announcement be added to the Agenda.

Mr. Lewis announced the 2026 5K Any Way and Color Run Race for Accessibility will be held on October 11, 2026 at Macclesfield Park. Tickets for the Slate Hill Cemetery 2026 Ghost Hill Tour scheduled for October 17th are on sale now. Mr. Lewis stated the Environmental Advisory Council is hosting their Styrofoam Collection event on Saturday, October 31st at the Township Building. He stated Lower Makefield Township will be hosting a Red Cross Blood Drive on Friday November 13 in the Township meeting room. He stated Lower Makefield Township along with Yardley Borough will host an E-Waste Recycling event at the Pool parking lot on Saturday, November 21.

PUBLIC COMMENT ON NON-AGENDA ITEMS

Mr. Hasib Abdur-Rahman thanked the Police Department for security support at the Zubaida Foundation. He also announced plans for their food pantry opening.

Mr. Tom Tracy, 202 S. Esther Lane, requested an urgent follow-up on the tree replacement and landscaping at the Subdivision at 1101. Mr. Kratzer stated there will be a follow-up meeting with the builder scheduled for October 15.

Mr. Roger Newhall, 317 N. Fieldstone Court, asked about payment and staffing for extra-duty Police services. Chief Kelly explained that contracted extra-duty Officers are not diverted from regular assignments and that the Township recovers compensation and administrative costs.

APPOINTMENTS/REAPPOINTMENTS TO BOARDS AND COMMISSIONS

Mr. Coyle moved, Mr. Grenier seconded and it was unanimously carried to appoint Diane Hudson Harris as a non-voting ex officio member of the Human Relations Commission.

Mr. Coyle moved, Ms. Reiss seconded and it was unanimously carried to appoint Hasib Abdur Rahman as a non-voting ex officio member of the Human Relations Commission.

Mr. Ross moved, Ms. Reiss seconded and it was unanimously carried to appoint Chaiti Banerjee to the Disability Advisory Board.

CONSENT AGENDA ITEMS

Mr. Coyle moved, Mr. Grenier seconded and it was unanimously carried to approve the Consent Agenda items as follows:

a. Approved the Minutes for the September 16, 2026 meeting
b. Approved Warrant List dated October 7, 2026 in the amount of $1,744,406.13
c. Approved to authorize the Township Manager to execute the Preservation Agreement with the Pennsylvania Historical and Museum Commission relating to the Keystone Historic Preservation Grant for Slate Hill Cemetery
d. Approved to award 2026 Curbside Leaf Collection Contractor Bid
e. Approved to award 2026-27 Snowplow Contractor Bid

COMMUNITY DEVELOPMENT

Approval of the Farms Edge at Shady Brook Farm Access Roadway Land Development Plan

Mr. Edward Murphy, attorney, was present with Joe Morrissey, Fox Lane Homes. They presented a revised access plan which adds a second right-in/right-out access on Township Line Road, approximately 400 feet south of the Stony Hill Road access. The Supervisors questioned traffic impacts from Shady Brook Farm events, the lack of access through Middletown Township, and wetlands delineation. They also discussed traffic congestion, emergency access, Middletown coordination, wetlands buffer, clean-and-green eligibility, HOA ownership, and future Master Plan changes. Mr. Murphy stated they did agree to pay the Traffic Impact Fee to Lower Makefield as if the project were in Lower Makefield.

Ms. Amy Bodnar, 175 Cinnabar Lane, expressed concern with the continuation of building given the amount of traffic already in that area. She stated she feels the traffic should go into Middletown since it is a Middletown project.

Mr. Grenier moved, and Mr. Grenier seconded to deny approval of the Farms Edge at Shady Brook Farm Access Roadway Land Development Plan as presented. Motion did not carry as Mr. Grenier and Mr. Ross were in favor and Mr. Coyle, Mr. Lewis, and Ms. Reiss were opposed.

Mr. Grenier asked if the Applicants were willing to change the Plan based on comments made this evening including a second means of ingress/egress on Stony Hill Road; and Mr. Murphy stated they are not. Mr. Coyle stated if the Board does not approve this before the current Extension expires, it is a deemed approval with none of the additional terms and conditions the Applicants had agreed to.

Mr. Coyle moved to approve the Farms Edge at Shady Brook Farm Access Roadway Land Development Plan subject to all terms and conditions offered by the Applicant and agreed to by the Township.

Mr. Murphy agreed to accept those Conditions.

Ms. Reiss seconded. The Motion carried with Mr. Coyle, Mr. Lewis, and Ms. Reiss in favor and Mr. Grenier and Mr. Ross opposed.

ENGINEER'S REPORT

The Board received the Engineer's Report in their packet.

Mr. Grenier requested an update on the Taylorsville Road sidewalk project, and Mr. Fuller stated the project is expected to complete regulatory approvals in 2027 with construction tentatively targeted for spring, 2028.

FINANCE

2027 Budget Presentation #3 – Continued Discussion on Operating and Capital Budgets

Ms. Mega Bhandary was present to review options to close the General Fund deficit in the 2027 Budget. She stated if no changes are made the 2027 General Fund will show a deficit of about $4.4 million increasing to $7.8 million by 2030. Discussed options included a five-mill General Fund increase to 19 mills, a one-time transfer from the Sewer Fund, a 1% Earned Income Tax, reductions in the General Fund Millage paired with an Earned Income Tax, and elimination of the Per Capita Tax. Ms. Bhandary discussed the effect on the General Fund under each option.

The Capital Projects Plan was discussed identifying $22.3 million in 2027 projects including $7 million for road paving, open space acquisitions, Park improvements, Police equipment, stormwater work, Golf course projects, Pool maintenance, and approximately $3 million for the Taylorsville Road curb and sidewalk project.

Supervisors debated whether the Pool and Golf Course should be self-sustaining through User Fees or supported as community assets.

Ms. Rachel Tresh stated she is a Township resident. She asked that the Board advise the residents of the recommendations that Strategic Solutions came up with. She stated the Township's lack of an Earned Income Tax helps with home sales in Lower Makefield.

Mr. John McClintock, 770 Sandy Run Road, stated he pays over $20,000 in property taxes, and he feels he is over-assessed compared to his neighbors. He stated as a Realtor he agrees that buyers compare Lower Makefield to

Newtown which has an EIT but Newtown buyers pay 35% less in taxes. He stated he is against an EIT in Lower Makefield, and feels that the Budget can be balanced in an easier way in two years.

Ms. Mary Ellen Peppard 13 ½ Scammel Drive, expressed concern with another local tax which families have not planned for. She stated not having this tax in Lower Makefield is a distinguishing factor compared to surrounding similar communities.

Mr. Jeff Hall-Gale, 823 Stark Circle, stated while he understands the budgetary pressures, he does not feel all options have been exhausted. He stated an EIT falls on working individuals, diminishes Lower Makefield's competitive advantage in the housing market, and is not a predictable revenue stream.

Mr. Bob Lang, 2111 Dawn Lane, stated he is opposed to additional taxes, and would prefer cost cutting. He stated possibly there could be an EIT for one year as opposed to having this tax forever.

Mr. Joe Menard, Township resident, stated he agrees there should be no EIT at this time and suggested that they move forward with the 5 mills which would provide a two-year planning period. He stated what has been provided with regard to Capital Projects does not give a fair presentation of future costs. Mr. Grenier stated there is additional information that the Board was provided, and Mr. Menard asked that that information be presented to the public.

Mr. John Pryjomski, 1236 Quarry Commons Drive, asked why the Township is looking to add an Earned Income Tax. Mr. Kratzer stated the Township is up against its cap of 14 mills for General Purpose, and the County has not done a re-assessment since 1972. He stated the Statute gives the Township the ability to go to the Court to request the addition of 5 mills which would address the issues noted for 2027 and 2028; although in 2029 we would be faced with a similar circumstance.

Mr. Kratzer stated the current General Fund General Purpose Property Tax generates about $7.53 million, and the Police Department costs are $11.8 million; adding local policing is the responsibility of the Township.

Mr. Steve Wetzel, 396 Cobbler Court, stated as a professor of financial planning and tax policy, he knows that an EIT shifts the burden on lower-earning residents. He discussed problems with putting the EIT in place and collection of the Fee for small business owners. He stated he is not in favor of the EIT.

A woman stated she is in favor of protecting Park & Rec assets as well as raising the Pool fees.

Ms. Jan Campbell, 1571 Brookfield Road, stated the lack of an EIT was a deciding factor for her in moving to Lower Makefield; and if it is imposed, it will be the reason that she leaves. She stated this will impact high earners who will have other options, and the Board should consider the impact of those people leaving the Township.

Mr. Troy Kukorlo, 1495 Candace Lane, stated he agrees with those who have spoken against the EIT. He stated wages have increased, and they should go through every line item before they start putting additional burdens on the taxpayers. Mr. Lewis stated they have actually cut staff in General Administration although they have had to add additional Police Officers where we were previously understaffed.

Mr. Tom Tracy, 202 South Esther, stated if there have been cuts, the community should be advised. He stated he is opposed to the EIT adding that once a tax is put in, it is never taken away.

Mr. George Sowa, 985 Plowshare Road, stated he is a long-time resident. He stated he is opposed to rushing to get the EIT in place, and he would be in favor of the 5 mill increase.

Ms. Beth Cawley, Township resident stated she feels the sale of the Sewer system has resulted in a tax because of the increase in sewer and water. She asked if there could be a Referendum for the EIT; and Mr. Ross stated they looked into that, and there cannot. Ms. Cawley stated she feels there should be reduced spending before more taxation is considered. She stated there is no need for additional athletic facilities, and the Golf Course and Pool should be sold if they are burdens.

Mr. David Sabogol, Township resident, stated he feels an EIT would be a burden on young families and would make us similar to other Townships that have one so it would make the decision to move here much more difficult.

MANAGER'S REPORT

Discussion and Tabling of Authorizing the Advertisement of a Notice of Intent to Adopt an Earned Income Tax of 1% Effective January 1, 2027 Consistent with Section 306 of the Local Tax Enabling Act. Ordinance Levying the Tax to be Potentially Placed on the Board of Supervisors' Meeting Scheduled for Wednesday, November 18, 2026 (Required time-sensitive, procedural step)

Tabling of Approval of Resolution 26-16 Authorizing the Township Solicitor to Prepare and File a Petition with the Bucks County Court of Common Pleas, Requesting Authorization to Levy Up to an Additional 5 Mills in Accordance With Section 3205(a)(1) of the Pennsylvania Second Class Township Code (Required time-sensitive, procedural step; actual tax levies to be determined in December, 2026 following 2027 Budget adoption.)

Mr. Kratzer stated advertisements are required once a week for three weeks.

Mr. Grenier stated he feels another option would be moving to a First Class Township which he feels should also be considered since it would allow them to increase the millage without a re-assessment.

The Supervisors debated property tax millage, First Class Township status, County re-assessment, School District taxing authority, equity, administrative burden, and effects on families, renters, seniors, businesses, and future residents.

Mr. Lewis and Mr. Grenier opposed advancing an Earned Income Tax without evaluating alternatives.

Mr. Coyle emphasized structural Budget pressures, deferred staffing and maintenance needs, and the need to understand whether Pennsbury School District could impose its own Income tax and how statutory caps would apply.

Mr. Lewis proposed conditioning a future Earned Income Tax on voter rejection of First Class Township status and the absence of State or County action on the Second Class Township millage cap.

Mr. Ross stated he is looking for a comprehensive, transparent Budget process rather than a short-term patch; and he would like to Move this forward and get more residents involved.

Mr. Ross moved, and Mr. Coyle seconded to consider authorizing the advertisement a Notice of Intent to adopt an Earned Income Tax of 1% effective January 1, 2027.

Mr. Lewis moved, and Mr. Grenier seconded to amend the Motion by going to the document and keeping the first two lines and striking everything after "adopt" so that it becomes "A Resolution calling for an election for the purpose of obtaining the assent of the Electors to the advancement of the Township from a Township of a Second Class to a Township of the First Class. Whereas the Township of Lower Makefield, the Township is a political subdivision of the Commonwealth of Pennsylvania located in Bucks County is currently classified as a Township of the Second Class governed by the Pennsylvania Second Class Township Code Act of May 1, 1933 PL103 number 69 as amended 53 PS Section 65101, the Second Class Township Code; and Whereas the Second Class Township Code provides that a Township of the Second Class having a population density of at least 300 persons per square mile may become a Township of the First Class upon the assent of the majority of Electors voting on the question; and Whereas according to the most recent decennial census the Township has a population of 33,180 residents on land area of approximately 17.9 miles resulting in a population density of 1,853 persons per square mile which exceeds the statutory threshold; and Whereas the Supervisors of the Township, the Board, has determined that the advancement to a Township of the First Class would be in the best interest of the Township and its residents including by providing flexibility in fundings its General Fund without instituting an Earned Income Tax; Whereas the Board is authorized to initiate the question of advancement by Resolution and direct the question to be submitted to the Electors of the Township at a Municipal or General Election in accordance with the Second Class Township Code and the Pennsylvania Election Act of June 3, 1937 PL1333 Number 320 as amended by 25PS Section 2600, the Election Code; and Whereas the Board desires to submit the question to the Electors at the Municipal Election to be held on Tuesday, May 18, 2027, the Election. Now therefore be it resolved that the Board of Supervisors of the Township of Lower Makefield of Bucks County, it is hereby resolved as follows: Section 1 – Recitals. The foregoing recitals are incorporated herein by reference and as set forth in full. Section 2 – Determining the Eligibility. The Board finds and determines the Township has a population density of at least 300 persons per square mile, and is therefore eligible to advance to a Township of the First Class under the Second Class Township Code. Section 3 – Calling of an Election. The Board hereby calls an Election to be held on Tuesday, May 18, 2027 at the regular polling places within the Township and during the fixed hours per the Election Code for the purpose of submitting to the Electors of the Township the question

set forward in Section 4. Section 4 – Ballot Question. The Question submitted to the Electors shall be substantially as follows: 'Do you favor the advancement of the Township of Lower Makefield, Bucks County, from a Township of the Second Class to a Township of the First Class? Yes or No.' Section 5 – Filing with Bucks County Board of Elections. The Township Secretary is authorized and directed to certify a copy of this Resolution and file a Ballot Question with Bucks County Board of Elections no later than the deadline established by the Election Code currently not less than 13 weeks before the Election and to take all necessary action to place the question on the ballot. Section 6 – Public Notice. The Township Secretary shall cause the Notice of the Notice and Ballot question to be published in a newspaper of general circulation in the Township in a manner for the time required by the Election Code and the Second Class Township Code and shall post notice as required by law. Section 7 – Effect of a Favorable Vote. If a majority of the voters voting on assent to advancement, the Board shall take all steps required by law to effectuate the change in classification, including Certification of election results with the Governor and/or the Secretary of the Commonwealth, issuance of any Proclamation of Certificate, and preparation of the transition of governance, including any required reorganization of the governing body and adoption of necessary Ordinance. If a majority votes against the question, the Township shall remain a Township of the Second Class. Section 8 – Effective and Unfavorable Vote. If a majority of the Electors voting on the question oppose advancement and the County of Bucks or the Commonwealth of Pennsylvania has not revised the General Fund Millage cap for Second Class Townships, the Township will institute and impose an Earned Income Tax at the rate of 1% upon the earned income and net profits of individuals subject to the Tax as authorized by the Local Tax Enabling Act and other applicable provisions by Pennsylvania law. The proposed Tax would apply to taxpayers subject to the Township Earned Income Tax in accordance with Pennsylvania law, including applicable provisions governing the taxation of residents and non-residents credits for taxes paid to other sub political subdivisions. The proposed Tax would become effective January 1, 2029 if adopted and implemented in accordance with the applicable law. Section 9 – Authorization of Officers. The Chair of the Board, Township Manager, Township Secretary, and Township Solicitor are each authorized to take all actions necessary and appropriate to carry out the purposes of the Resolution. Section 10 – Severability. If any of the provisions of this Resolution is declared invalid or unenforceable, the remaining provisions shall be in effect in full force. Section 11 – Repealer. All Resolutions or parts of Resolutions inconsistent with this Resolution are hereby repealed to the extent as such inconsistency. Section 12 – Effective Date. This Resolution shall take effect immediately upon adoption. Public Hearing consideration of Resolution. The Board of Supervisors

shall conduct a Public Hearing concerning the Resolution on November 18, 2026, time – 7:30 p.m. location – 1100 Edgewood Road, Yardley, Pennsylvania. The Board of Supervisors may consider adoption of the proposed Resolution. Following the Public Hearing the same meeting or subsequent public meeting subject to applicant law, copies of the proposed Resolution may be examined at the Lower Makefield Township Municipal Building during regular business hours and may be obtained in accordance with all Township procedures."

Mr. Ross stated there was going to be a discussion of moving to a First Class Township at the next Board meeting, but he would prefer to stay with the original Motion. Mr. Lewis stated this is just a proposed Notice of the Resolution. Mr. Coyle suggested that this be considered as an Agenda item at the next meeting. There was discussion about the possibility of Tabling the Motion. Mr. Kratzer noted October 21 would be the latest date they could authorize advertisement of the Notice. Ms. Reiss stated she would prefer hearing a presentation on all of the options.

Mr. Al Sherbo, Township resident, asked for clarification on Mr. Lewis' motion as to what happens if the residents do not vote to approve going to a First Class Township. Mr. Lewis stated if the residents do not vote to approve going to a First Class Township and the State has not revised the General Fund cap, they would put in an EIT in 2029. Mr. Sherbo asked if that means there would never be an EIT, and Ms. Carlton stated they could not bind a future Board.

Mr. Charles P., Township resident, asked the time period to appeal to the Court for the 5 mill increase adding he is concerned about a "bait and switch" to an EIT. He stated given how "horribly" the Stormwater Fee was calculated and implemented, he has no faith that is not what is happening. Ms. Carlton stated a Petition would be filed with the Court once it is established through the Budget that there will be a deficit, and the Courts would hear it almost immediately.

Mr. Brendan Peppard, Township resident, thanked Mr. Lewis for trying to address the residents who have spoken against having an EIT.

Mr. Jeff Hall-Gale, thanked the Board for not rushing this through like the Sewer sale was.

Mr. Lewis withdrew his Amendment. Mr. Ross withdrew his Motion.
Mr. Grenier moved, Mr. Ross seconded and it was unanimously carried to Table Items a. and b.

PUBLIC WORKS DEPARTMENT

Approve Pay Application #6 (Final) to Harris Blacktopping Inc. in the Amount of $172,171.53 for the 2025 Road Program

Mr. Fuller stated all work has been completed to the satisfaction of himself and Pennoni Engineering.

Mr. Grenier moved, Mr. Lewis seconded and it was unanimously carried to approve Pay Application #6 (Final) to Harris Blacktopping, Inc. in the amount of $172,171.53.

Authorize Pennsbury Athletic Association (PAA) to Move Forward with the Submission of a Musco Grant Application for Lighting at Stoddart Field 2

Mr. Mike Spillane and Ms. Christa Castoldi, Township residents representing Pennsbury Athletic Association, were present requesting authorization to submit a Musco Grant application for LED lighting at Stoddart Field No. 2. Estimated project cost is $190,000 to $220,000 with no requested Township funding for the Musco application. The Township would need to apply for the Local Share Account Grant because non-profits are not eligible to apply directly.

The Supervisors discussed shared field access, softball use, neighborhood outreach, lighting studies, Zoning requirements, and later design approval.

Mr. Ross moved, Mr. Lewis seconded, and it was unanimously carried to authorize Pennsbury Athletic Association to move forward with the submission of a Musco Grant Application for lighting at Stoddart Field 2 and that the Township pursue an LSA Grant for the same use.

SOLICITOR'S REPORT

Ms. Carlton stated the Board met in Executive Session prior to the meeting to discuss matters concerning litigation and Real Estate.

Tabling of Authorizing Advertisement of an Ordinance Amending Chapter 200 ("Zoning") to Update Definitions Ensuring Conformity with Chapter 173 "Stormwater Management") and to Include New Definitions Regarding Data

Centers and Medical Marijuana; to amend Articles III through VIII Regarding Impervious Surface Requirement; to Amend Articles XI through XIII to Authorize New Permitted Uses; to Amend Article XV ("Use Regulations") to Update the Use Regulations For Accessory Buildings or Structures and Garages or Carports; to Further Amend Article XV to Insert New Sections 200-68.A.(48)-(49) and 200-69.A.(17) Regulating Multiple Types of Medical Marijuana Uses, Data Centers, and Data Center Accessory Uses; and to Update Attachment 1 ("Uses by District" Table) as Necessary

Mr. Grenier moved, Mr. Lewis seconded and it was unanimously carried to Table the Ordinance.

SUPERVISORS' REPORTS

Ms. Reiss stated rounds are lower at the Golf Course because of weather, but Food and Beverage is up with eleven events in a three-week period. Park & Rec met and will provide a list of want/need priorities.

Mr. Grenier stated Emergency Management met and would like to make a presentation to the Board on their Emergency Operations Plan after the Budget season. Mr. Grenier stated the Car Wash Application will be heard again by the Zoning Hearing Board on November 2, and residents who wish to express their opinions were encouraged to attend that meeting.

Ms. Carlton noted that the Board authorized her office to oppose two Zoning Hearing Board Applications to be heard October 20, 2026 those being Appeal #Z-26-26 for the property located at 0 River Road and Appeal Z-26-28 for the property located at 235 Valley Drive.

ADDITIONAL PUBLIC COMMENT ON NON-AGENDA ITEMS

There was no one wishing to make Public Comment at this time.

There being no further business, the meeting was adjourned.

Respectfully Submitted,

Judi Reiss

Judi Reiss, Secretary