

EXETER TOWNSHIP, BERKS COUNTY, PENNSYLVANIA

ORDINANCE NO. 2023 -866

AN ORDINANCE OF THE TOWNSHIP OF EXETER, BERKS COUNTY, PENNSYLVANIA, AMENDING THE TOWNSHIP OF EXETER CODE OF ORDINANCES, PART II ENTITLED “GENERAL LEGISLATION,” CHAPTER 340 ENTITLED “TAXATION,” ARTICLE IX ENTITLED “VOLUNTEER SERVICE CREDIT PROGRAM,” SECTION 340-84 ENTITLED “REAL PROPERTY TAX CREDIT,” SUBSECTION A ENTITLED “TAX CREDIT” TO CHANGE THE AVAILABLE TAX CREDIT FROM FIFTY PERCENT (50%) TO ONE HUNDRED PERCENT (100%) AND AMENDING THE TOWNSHIP OF EXETER CODE OF ORDINANCES, PART II ENTITLED “GENERAL LEGISLATION,” CHAPTER 340 ENTITLED “TAXATION,” ARTICLE IX ENTITLED “VOLUNTEER SERVICE CREDIT PROGRAM,” SECTION 340-83 ENTITLED “EARNED INCOME TAX CREDIT,” SUBSECTION A ENTITLED “TAX CREDIT” TO CHANGE THE EARNED INCOME TAX CREDIT FROM UP TO \$500 TO \$1,000

WHEREAS, Section 1601 of the Second Class Township Code, 53 P.S. § 66601, authorizes the Exeter Township Board of Supervisors (“Board”) to adopt, amend, repeal or revise existing ordinances;

WHEREAS, Act 91 of 2020 authorized municipalities to increase the available tax credit for real property to a volunteer firefighter up to one hundred percent (100%) of the real property tax of the volunteer; and

WHEREAS, by Ordinance Number 790 enacted on May 14, 2018, the Board previously established a fifteen percent (15%) real property tax credit for volunteer emergency responders as defined therein; and

WHEREAS, by Ordinance Number 840 enacted on February 22, 2021, the Board amended Ordinance Number 790 to increase the real property tax credit for volunteer emergency responders to fifty (50%) percent; and

WHEREAS, per the authority afforded it by Act 91, the Board desires to increase the real property tax credit available to volunteer emergency service providers to one hundred percent (100%); and

WHEREAS, by Ordinance Number 790, the Board previously established an earned income tax credit that makes volunteer emergency responders as defined therein eligible to receive a tax credit of up to \$500 of the earned income tax levied by Exeter Township; and

WHEREAS, the Board desires to increase the tax credit for volunteer emergency responders to up to \$1,000 of the earned income tax levied by Exeter Township; and

NOW THEREFORE, BE IT ENACTED AND ORDAINED by the Board of Supervisors of the Township of Exeter, Berks County, Pennsylvania, as follows:

SECTION 1. The Township of Exeter Code of Ordinances, at Part II entitled “General Legislation,” Chapter 340 entitled “Taxation,” Article IX Entitled “Volunteer Service Credit Program,” Section 340-84 entitled “Real Property Tax Credit,” Subsection A entitled “Tax Credit” is entitled to read in its entirety as follows:

- A. Tax credit. Each active volunteer who has been certified under the Exeter Township Volunteer Service Credit Program shall be eligible to receive a real property tax credit of one hundred percent (100%) of the municipal 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. The tax credit after the effective date of this Ordinance may be amended from time to time by the adoption of a resolution for that purpose.

SECTION 2. The Township of Exeter Code of Ordinances, at Part II entitled “General Legislation,” Chapter 340 entitled “Taxation,” Article IX Entitled “Volunteer Service Credit Program,” Section 340-83 entitled “Earned income tax credit,” Subsection A entitled “Tax Credit” is entitled to read in its entirety as follows:

- A. Tax credit. Each active volunteer who has been certified under the Exeter Township Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$1,000 of the earned income tax levied by Exeter 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.

SECTION 2. REPEAL OF ORDINANCES

Any ordinance or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed in so far as they are inconsistent with this Ordinance’s provisions.

SECTION 3. SEVERABILITY

If any article, section, subsection, provision, regulation, limitation, restriction, sentence, clause, phrase or word in this Ordinance, is, for any reason declared to be illegal, unconstitutional or invalid, by any Court of competent jurisdiction, this decision shall not affect or impair the validity of the Ordinance as a whole, or any other article, section, subsection, provision, regulation, limitation, restriction, sentence, clause, phrase, word or remaining portion of the within Ordinance. The Board of Supervisors of the Township of Exeter, Pennsylvania hereby declares that it would have adopted the within Ordinance and each article, section, subsection, provision, regulation, limitation, restriction, sentence, clause, phrase and word thereof, irrespective of the limitations, restrictions, sentences, clauses, phrases, or word that may be declared illegal, unconstitutional or invalid.

SECTION 4. EFFECTIVE DATE

This Ordinance shall become effective at the earliest date permitted by law.

SECTION 5. CODE OF ORDINANCES

The Code of Ordinances of Exeter Township shall be and remain unchanged and in full force and effect except as amended, supplemented, and modified by this Ordinance. This Ordinance shall become a part of the Code of Ordinances of Exeter Township upon enactment.

DULY ORDAINED and ENACTED as an Ordinance this 26 day of December, 2023.

BOARD OF SUPERVISORS OF
EXETER TOWNSHIP, BERKS COUNTY, PENNSYLVANIA

Chairman

Vice Chairman

Member

Member

Member

ATTEST:

Secretary

CERTIFICATE OF ENACTMENT

I hereby certify that the foregoing is a true and accurate copy of Ordinance No. _____
adopted by the Board of Supervisors of Exeter Township, Berks County, Pennsylvania at a regular
meeting held on _____, 2023, pursuant to notice as required by law.

Dated: _____

Exeter Township Secretary