

**LOWER NAZARETH TOWNSHIP
NORTHAMPTON COUNTY, PENNSYLVANIA**

RESOLUTION NO. LNT-42-25

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
LOWER NAZARETH TOWNSHIP, NORTHAMPTON
COUNTY, COMMONWEALTH OF PENNSYLVANIA
ESTABLISHING CRITERIA FOR ELIGIBILITY UNDER
THE VOLUNTEER FIRE COMPANY SERVICE REAL
PROPERTY TAX CREDIT ORDINANCE**

WHEREAS, the Board of Supervisors of Lower Nazareth Township adopted Ordinance No. 258-10-25, the Volunteer Fire Company Service Real Property Tax Credit Ordinance; and

WHEREAS, the Board of Supervisors of Lower Nazareth Township enacted this ordinance based on Chapter 79A of Title 35 (Health and Safety) of the Pennsylvania Consolidated Statutes, Act of November 21, 2016, P.L. 1509, No. 172, found at 35 Pa.C.S. §79A03, et. seq., entitled “Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Services Agencies” (“Act 172”), authorized municipal governments to grant local tax credits to volunteers at volunteer fire companies and nonprofit emergency medical service agencies; and

WHEREAS, the Board of Supervisors desires to establish the criteria each volunteer seeking reimbursement of their real estate tax of their primary dwelling must meet in order to qualify for reimbursement.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the Township of Lower Nazareth, Northampton County, Commonwealth of Pennsylvania that the following criteria shall be met by each volunteer of the Hecktown Volunteer Fire Company that desires to seek reimbursement of their real estate tax for property owned in Lower Nazareth Township.

Each member of the Hecktown Volunteer Fire Company shall satisfy the following requirements in order to be considered an active volunteer who is eligible for real estate tax reimbursement.

- (1) The member must attend at least four (4) company meetings between November 1st and October 31st.
- (2) The member must attend at least eighteen (18) training nights between November 1st and October 31st.

- (3) The member must attend or respond to at least twenty (20) calls between November 1st and October 31st.

If the criteria as set forth in this Resolution are met by the volunteer, they shall be considered eligible to receive their real estate taxes reimbursed 100% on their primary dwelling as ordained in the Volunteer Fire Company Service Real Property Tax Credit Ordinance.

Each eligible volunteer shall make application to the Fire Chief, who shall certify in accordance with the Volunteer Fire Company Service Real Estate Property Tax Credit Ordinance their eligibility no later than December 1st.

Upon receipt of certification, the Secretary/Treasurer shall reimburse the real estate tax payment in accordance with the ordinance no later than December 31st.

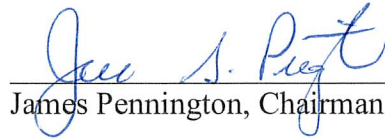
DULY ADOPTED, this 12th day of November, 2025, by a majority of the Board of Supervisors at a duly advertised meeting where a quorum was present.

**LOWER NAZARETH TOWNSHIP
BOARD OF SUPERVISORS**

ATTEST:



Tammi Dravecz, Secretary/Treasurer



James Pennington, Chairman