



MEMORANDUM

From the Office of the
Township Manager

TO: BOARD OF SUPERVISORS
FROM: CHRISTOPHER BASHORE
RE: ORDINANCE NO. 1 – 2023
DATE: JANUARY 17, 2023

Before the Board of Supervisors this evening is proposed Ordinance No. 1 – 2023. The proposed ordinance was discussed at the December 20, 2022 meeting, but was tabled due to the advertising requirements of Act 172 of 2016. This ordinance would establish a volunteer tax credit program pursuant to Act 172 of 2016 by amending Chapter 74 (Taxation) of the Township's Code of Ordinances. This ordinance would allow for qualifying volunteers to receive an Earned Income and/or Real Property Tax Credits pursuant to the allowances of Act 172. The amounts of each tax credit and criteria would be established via resolution in order to permit the Board to adjust these provisions if deemed necessary; however, the definition of "qualifying volunteer" would be outlined in the ordinance before the Board this evening.

The resulting ordinance before the Board is based on a review by the Fire & EMS Coalition at the October 27, 2022 meeting. Additionally, the Board discussed this proposed ordinance throughout 2022, with the most recent discussion occurring at the November 15, 2022, where the ordinance was authorized for advertisement. The proposed ordinance was advertised in the December 5, 2022 and December 12, 2022 editions of the Daily Local News, as required. The ordinance and accompanying resolution were also posted on the Township's website.

Please let me know if you have questions. Thank you.

WEST GOSHEN TOWNSHIP

CHESTER COUNTY, PENNSYLVANIA

ORDINANCE NO. 1 – 2023

AN ORDINANCE OF THE TOWNSHIP OF WEST GOSHEN, CHESTER COUNTY, PENNSYLVANIA, AMENDING THE WEST GOSHEN TOWNSHIP CODE, CHAPTER 74, TITLED, “TAXATION”, SECTION 74-10, TITLED “EXEMPTION” TO ADD A REFERENCE TO NEW ARTICLE V, AND TO ADD A NEW ARTICLE V TITLED “EARNED INCOME AND REAL ESTATE TAX CREDIT TO QUALIFYING VOLUNTEERS”.

BE IT ENACTED AND ORDAINED by the Board of Supervisors of West Goshen Township that Chapter 74 of the West Goshen Township Code, titled, “Taxation” shall be amended as follows:

SECTION 1. Article II, Section 74-10, titled, “Exemption,” shall be amended to state as follows:

“§74-10. Exemption. Although credits and deductions against the tax are permitted under certain circumstances as provided in applicable law and regulations, including as set forth in Article V of this Chapter, no individuals are exempt from the tax based on age, income, or other factors.”

SECTION 2. A new Article V, titled, “Earned Income and Real Estate Tax Credit to Qualifying Volunteers,” shall be adopted and provide as follows:

**“ARTICLE V
EARNED INCOME AND REAL ESTATE TAX CREDIT TO QUALIFYING
VOLUNTEERS**

§ 74-54. Definitions. All terms defined in the Local Tax Enabling Act and Act 172 of 2016, shall have the meanings set forth therein. The following terms shall have the meanings set forth herein:

QUALIFYING VOLUNTEER – A volunteer that meets the criteria in Section 74-57.

CHIEF- the top ranking or commanding officer in a fire department or a non-profit emergency medical service agency. This definition shall include acting Chiefs during periods of transition.

DEPARTMENT – refers to the respective fire company or department or non-profit emergency medical service agency where the volunteer works or their related or affiliated auxiliary agencies and relief associations. The specific agencies whose

volunteers may receive the incentives described in this Article shall be designated by the emergency service providers resolution adopted by the Board of Supervisors annually.

§ 74-55. Earned Income Tax Credit. Each Qualifying Volunteer (herein defined) who is certified as such in accordance with the provisions of this Article, shall be entitled to receive an earned income tax credit in an amount established by resolution of the Board. The credit shall be applied to that portion of the earned income tax that is payable to West Goshen Township and cannot exceed the volunteer's liability to the Township, for the Earned Income Tax due on wages/net profits earned in that tax year.

§ 74-56. Real Property Tax Credit. Each Qualifying Volunteer, who is certified as such in accordance with the provisions of this Article, shall be entitled to receive a tax credit against their real property tax on real property owned and occupied by the Qualifying Volunteer, in an amount established by resolution of the Board.

§ 74-57. Qualifying Volunteer. A Qualifying Volunteer shall be defined as a resident of West Goshen Township who is:

- a) A volunteer who has satisfied the criteria specified for that volunteer's Department, as specified in a resolution adopted by the Board of Supervisors from time-to-time; or
- b) A volunteer who has been injured during the performance of their assigned duties and who can no longer serve as an active volunteer because of the injury. A volunteer so injured and unable to serve, but would otherwise be eligible for a tax credit, shall be deemed a Qualifying Volunteer until December 31 of the year of the fifth anniversary of the date of injury; or
- c) A volunteer who holds an elected or appointed administrative position within the Department or a volunteer who provides administrative or other support services that aid in the financial viability, emergency response or operational readiness of the Department for a minimum of nine (9) months in the calendar year and who is in good standing.

§ 74-58. Certification of Qualifying Volunteers. Volunteers shall sign and submit an application for a Qualifying Volunteer to the Chief of the volunteer's respective Department. If so directed by the Township Manager, Volunteers shall complete such application in a form published, and re-published from time to time, by the Township. The Chief shall review all applications submitted, sign each approved application, and indicate on each application if they recommend the volunteer to be certified as a Qualifying Volunteer or not. On or before January 15 of each year the Chief shall forward a notarized list certifying all Qualified Volunteers, with all supporting documentation, to the Board of Supervisors via the Township Manager. The Board of Supervisors shall review the applications and supporting

documentation and shall, by a motion of the Board, certify all Qualifying Volunteers, on or before March 1 of each year. Only those volunteers certified by the Board of Supervisors shall receive the earned income tax credit and/or real estate tax credit, and this credit may be utilized for any earned income/real estate taxes paid or payable to the Township during or for the previous calendar year only.

§ 74-59. Appeal. A taxpayer may appeal the decision of the Board of Supervisors to not certify them as a Qualifying Volunteer entitled to a tax credit, by filing such appeal within 30 days of such decision, as follows:

- a) Appeals from the denial of an Earned Income Tax Credit shall be administered in accordance with the procedures of the Chester County Tax Collection Committee.
- b) Appeals from the denial of any Real Estate Tax Credit shall follow the provisions of 2 Pa.C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the “Local Agency Law.”

§ 74-60. Exemption Certificate. Within ten (10) days of the date the Board of Supervisors certifies Qualifying Volunteers, the Township Secretary shall issue an Exemption Certificate to each Qualified Volunteer, which shall be in a form acceptable to the Tax Collector appointed by the Chester County Tax Collection Committee to collect the earned income tax.”

SECTION 3. Severability. If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts hereof. It is hereby declared as the intent of the Board of Supervisors of West Goshen Township that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 4. Repealer. All Ordinances or parts of Ordinances conflicting with any provisions of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

SECTION 5. Effective Date. This Ordinance shall be effective five (5) days following enactment as by law provided.

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ENACTED AND ORDAINED this ____ day of _____, 2023.

ATTEST:

**BOARD OF SUPERVISORS
WEST GOSHEN TOWNSHIP**

Christopher C. Bashore, Secretary

BY: _____
Shaun Walsh, Chair

Ashley Gagné, Vice-Chair

John Hellman, Member

Robin Stuntebeck, Member

Tinamarie Smith, Member