



MEMORANDUM

From the Office of the
Township Manager

TO: BOARD OF SUPERVISORS
FROM: CHRISTOPHER BASHORE
RE: RESOLUTION NO. 7 – 2023
DATE: JANUARY 17, 2023

Before the Board of Supervisors this evening is proposed Resolution No. 7 – 2023. The proposed resolution was discussed at the December 20, 2022 meeting, but was tabled due to the ordinance advertising requirements of Act 172 of 2016. This resolution would establish the criteria for the volunteer service tax credit program created through Ordinance No. 1 – 2023. The following provisions are outlined in the resolution before the Board this evening:

- The Real Property Tax Credit is capped at 100% of the total tax liability as permitted by law. The Earned Income Tax Credit is capped at \$500 per year. The latter is in line with other regulations of this nature based on our research.
- Volunteers must be members of an entity serving the Township (e.g., Good Fellowship Ambulance Company, Goshen Fire Company, and West Chester Fire Department).
- The eligibility criteria for each respective provider is outlined in the resolution.

As with the ordinance establishing the program, the proposed resolution was posted on the Township website.

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

RESOLUTION NO. 7 – 2023

WEST GOSHEN TOWNSHIP

CHESTER COUNTY, PENNSYLVANIA

**A RESOLUTION OF WEST GOSHEN TOWNSHIP BOARD OF SUPERVISORS
ESTABLISHING THE CRITERIA FOR ELIGIBILITY FOR PROPERTY TAX CREDITS
AND EARNED INCOME TAX CREDITS FOR VOLUNTEER FIREFIGHTERS,
EMERGENCY MEDICAL PERSONNEL, AND OTHERS AFFILIATED WITH
EMERGENCY SERVICES PROVIDERS IN WEST GOSHEN TOWNSHIP**

WHEREAS, on January 17, 2023, the Board of Supervisors (“Board”) of West Goshen Township (“Township”) enacted that certain Ordinance No. 1 – 2023, codified at Chapter 74 of the Township’s Code of Ordinances, which *inter alia* provides for Property Tax Credits and Earned Income Tax Credits (collectively, the “Tax Credits”) for certain, eligible Qualified Volunteers; and

WHEREAS, Section 74-57 of the Township’s Code of Ordinances (the “Township’s Code”) provides for various eligibility criteria, including criteria for participation in certain activities related to the public safety mission of the various emergency services organizations described and discussed herein, which are to be established or modified, from time to time;

NOW THEREFORE, be it **RESOLVED AND ADOPTED** by the Board of Supervisors of West Goshen Township as follows:

1. **Authorized Organizations.** The volunteers of the following organizations serving the Township and its citizens, and their respective relief and auxiliary organizations, shall be eligible for the Tax Credits pursuant to this Resolution:

- a. Good Fellowship Ambulance
- b. Goshen Fire Company
- c. West Chester Fire Department

2. **Amount of Property Tax Credit.** Pursuant to Section 74-56 of the Township's Code, a Qualifying Volunteer shall be entitled to a tax credit of up to 100% of the taxpayer's municipal property tax liability.

3. **Amount of Earned Income Tax Credit.** Pursuant to Section 74-55 of the Township's Code, a Qualifying Volunteer shall be entitled to an earned income tax credit in an amount of up to Five Hundred (\$500.00) Dollars per year.

4. **Specific Eligibility Criteria.** Pursuant to §74-57(a) of the Township's Code, for each of the following organizations, and in addition to the criteria of §74-57(b) (recognizing and incentivizing the contributions of volunteers who are injured in the performance emergency services), and the criteria of §74-57(c) (recognizing and incentivizing the contributions of volunteers holding elected, appointed, or supportive roles within such organizations) the following eligibility criteria shall apply:

a. Good Fellowship Ambulance

- i. The taxpayer is a volunteer certified emergency medical services provider who has volunteered at least 200 hours of documented time during the tax year.

b. Goshen Fire Company

- i. For a period of not less than 9 months during the tax year, the taxpayer has accrued sufficient participation to have been deemed eligible for a full year of credit any Length of Service Award Program ("LOSAP") established and administered by Goshen Fire Company.

c. West Chester Fire Department

- i. The taxpayer is a firefighter who has participated in 10% of the emergency calls for service of their station for the tax year, and attended 1 department sponsored training per month during the tax year, and attended 2 public (touch-a-truck, fire prevention visits,

etc.) or fundraising (raffles, sales, auction, etc.) events during the tax year; or

- ii. The taxpayer is a member of the West Chester Fire Department's administration or support personnel and has participated in 50% of the organization's meetings and attended 2 public or fundraising events during the tax year.

RESOLVED AND ADOPTED 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