

**TOWNSHIP OF WEST VINCENT
CHESTER COUNTY, PENNSYLVANIA**

ORDINANCE NO. 218-2025

AN ORDINANCE AMENDING THE CODE OF THE TOWNSHIP OF WEST VINCENT TO PROVIDE AN EARNED INCOME TAX CREDIT AND A REAL ESTATE TAX CREDIT FOR QUALIFIED VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE PERSONNEL

WHEREAS, from time to time, revisions to the Code of the Township of West Vincent are required to aid the Township in its efforts to advance the overall public health, safety, and general welfare of the community;

NOW, THEREFORE, the Board of Supervisors of West Vincent Township, Chester County, Pennsylvania, hereby ordains and enacts as follows:

SECTION I

- A. The Code of the Township of West Vincent, Chapter 323, Taxation, shall be revised to add Article IV, Tax Credits, as follows:

§323-14 – Purpose. The purpose of this Article is to encourage membership and service in volunteer fire companies and volunteer ambulance companies that serve West Vincent Township.

§323-15 – 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 equal to 100% of the Township real estate tax imposed against residential real property owned or jointly owned and occupied by the Qualifying Volunteer as their primary domicile. The Board of Supervisors may amend the amount of the tax credit by resolution.

§323-16 – Earned Income 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 in the maximum amount of Two Hundred Fifty Dollars (\$250.00) against their earned income tax imposed by the Township. This credit shall be applied to the earned income tax levied for general purposes only, and shall not be applied to that portion of earned income tax levied and dedicated for open space preservation, improvements, and maintenance. The credit shall be applied to that portion of the earned income tax that is payable to the Township and cannot exceed the Qualifying Volunteer's liability to the Township for the earned income tax due on wages/net profits earned in that tax year. The Board of Supervisors may amend the amount of the tax credit by resolution.

§323-17 – Qualifying Volunteer. A Qualifying Volunteer shall be defined as a resident of West Vincent Township who is:

- A. A volunteer member of a fire company or ambulance company that is appointed by the Board of Supervisors to provide "first due coverage" in any portion of the Township, and who has satisfied certain criteria specified for that volunteer's Department, and who has satisfied the criteria for an Active Volunteer Service Tax Rebate pursuant to the County of

Chester's Active Volunteer Service Tax Rebate Program enacted pursuant to The County of Chester's Ordinance No. 2023-01, as may be amended from time to time.

- B. A volunteer who has been injured during a response to an emergency call and who can no longer serve as an active volunteer because of the injury. A volunteer so injured and unable to serve shall be deemed a Qualifying Volunteer until December 31 of the year of the fifth anniversary of the date of injury.

§323-18 – Certification of Qualifying Volunteers. On or before January 15 of each year a volunteer shall sign and submit an application for a Qualifying Volunteer to the Fire Chief or Ambulance Chief of their Department. The Fire Chief or Ambulance Chief shall review all applications submitted, sign each application, and indicate on each application if the volunteer is recommended to be certified as Qualifying Volunteer or not. On or before January 30 of each year the Fire Chief or Ambulance Chief shall forward all applications received, with all supporting documentation, to the Township Manager. The Board of Supervisors shall then review the documentation and, by motion of the Board of Supervisors, certify all Qualifying Volunteers, on or before March 1 of each year. Only those volunteers so certified by the Board of Supervisors shall receive a tax credit(s). Both the real property tax credit and the earned income tax credit may be utilized for any taxes paid to the Township during or for the previous calendar year only, provided the Qualified Volunteer was a volunteer for the volunteer fire company or the volunteer ambulance company during this period.

§323-19 – Appeal. A volunteer may appeal the decision of the Board of Supervisors to deny the certification of the volunteer as a Qualifying Volunteer by submitting a written request for binding arbitration to the Township Secretary within ten (10) days of the date of the Board's decision. The binding arbitration shall be conducted in accordance with the rules of the American Arbitration Association, and any costs for the arbiter and the proceeding only shall be shared equally by the parties.

§323-19 – 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 to collect the earned income tax and/or real property tax.

SECTION II

- A. In the event that any section, subsection or portion of this Ordinance shall be declared by any competent court to be invalid for any reason, such decision shall not be deemed to affect the validity of any other section, subsection or portion of this Ordinance. The invalidity of section, clause, sentence, or provision of this Ordinance shall not affect the validity of any other part of this Ordinance, which can be given effect without such invalid part or parts. It is hereby declared to be the intention of the Township that this Ordinance would have been adopted had such invalid section, clause, sentence, or provision not been included therein.
- B. To the extent this Ordinance is inconsistent with the Code of the Township of West Vincent, the provisions of this Ordinance shall take precedence. All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

C. The failure of the Township to enforce any provision of this ordinance shall not constitute a waiver by the Township of its rights of future enforcement hereunder.

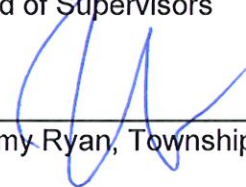
D. This Ordinance shall become effective immediately upon enactment.

ENACTED AND ORDAINED by the Supervisors of West Vincent Township, Chester County, Pennsylvania on this 20th day of October, 2025.

FOR WEST VINCENT TOWNSHIP

By: 

Dana Alan, Chair
Board of Supervisors

Attest: 

Tommy Ryan, Township Manager