

RESOLUTION NO.

BOROUGH OF WEST CHESTER

CHESTER COUNTY, PENNSYLVANIA

**A RESOLUTION OF THE BOROUGH COUNCIL OF WEST CHESTER BOROUGH
ESTABLISHING THE CRITERIA FOR ELIGIBILITY FOR PROPERTY TAX CREDITS
FOR VOLUNTEER FIREFIGHTERS, EMERGENCY MEDICAL PERSONNEL, AND
OTHERS AFFILIATED WITH THE WEST CHESTER FIRE DEPARTMENT AND
GOOD FELLOWSHIP AMBULANCE.**

WHEREAS, on _____ 2023, Borough Council (“Council”) of West Chester Borough (“Borough”) enacted Ordinance No. ____ (“Tax Credit Ordinance”) to be codified in Chapter 99 of the West Chester Borough Code, which provides for a property tax credit for certain eligible Qualified Volunteers, as that term is defined in the Tax Credit Ordinance; and

WHEREAS, the Tax Credit Ordinance provides for various eligibility criteria, including criteria for participation in certain activities related to the public safety mission of the West Chester Fire Department and Good Fellowship Ambulance, which are to be established or modified, from time to time;

NOW THEREFORE, be it **RESOLVED AND ADOPTED** by the Borough Council of the Borough of West Chester as follows:

- 1. Authorized Organizations.** The volunteers of the West Chester Fire Department and Good Fellowship Ambulance, and their respective relief and auxiliary organizations, shall be eligible for the Tax Credits pursuant to this Resolution.
- 2. Amount of Property Tax Credit.** Pursuant to Section 99-42.2 of the Tax Credit Ordinance, a Qualifying Volunteer shall be entitled to a tax credit in the maximum amount of One Thousand (\$1,000.00) Dollars against the taxpayer’s municipal property tax liability.
- 3. Specific Eligibility Criteria.** The following eligibility criteria shall apply for a Qualifying Volunteer to be eligible for the property tax credit:

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. 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 one department sponsored training per month during the tax year, and attended two 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 two public or fundraising events during the tax year.

RESOLVED AND ADOPTED this ____ day of _____, 2023.

ATTEST:

**COUNCIL FOR THE BOROUGH OF
OF WEST CHESTER**

Sean Metrick, Secretary

By: _____
Michael Stefano, President

By: _____
Lisa Dorsey, Vice President

By: _____
Bernie Flynn, Member

By: _____
Nick Allen, Member

By: _____
Patrick McCoy, Member

By: _____
Brian McGinnis, Member

By: _____
Sheila Vaccaro, Member