

WEST NANTMEAL TOWNSHIP  
CHESTER COUNTY, PENNSYLVANIA

ORDINANCE NO. 1-2023

AN ORDINANCE OF THE TOWNSHIP OF WEST NANTMEAL, CHESTER COUNTY, PENNSYLVANIA, AMENDING THE WEST NANTMEAL TOWNSHIP CODE, CHAPTER 177, TITLED, "TAXATION", SECTION 177- 7, TITLED "NO EXEMPTION FROM TAX" TO ADD A REFERENCE TO NEW ARTICLE III, AND TO ADD A NEW ARTICLE III TITLED "EARNED INCOME AND REAL ESTATE TAX CREDIT TO QUALIFYING VOLUNTEERS".

BE IT ENACTED AND ORDAINED by the Board of Supervisors of West-Nantmeal Township that Chapter 177 of the West Nantmeal Township Code, titled, "Taxation" shall be amended as follows:

**SECTION 1.** Article II, Section 177-7, titled, "No exemption from tax," shall be amended to state as follows:

**"§177-7. No exemption from tax.** 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 III of this Chapter, no individuals are exempt from the tax based on age, income, or other factors."

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

**"ARTICLE III  
EARNED INCOME AND REAL ESTATE TAX CREDIT TO QUALIFYING  
VOLUNTEERS**

**§ 177-14. 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 177-17.

**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.

**§ 177-15. 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 Nantmeal 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.

**§ 177-16. 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.

**§ 177-17. Qualifying Volunteer.** A Qualifying Volunteer shall be defined as a resident of West Nantmeal 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.

**§ 177-18. 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 Secretary, 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 Secretary.

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.

**§ 177-18. 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."

**§ 177-19. 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 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 Nantmeal Township that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

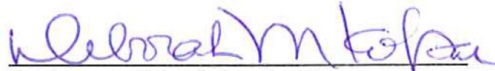
**SECTION 4. Repealer.** All Ordinances or parts of Ordinances conflicting with any provisions of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

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

ENACTED AND ORDAINED this 12 day of June, 2023.

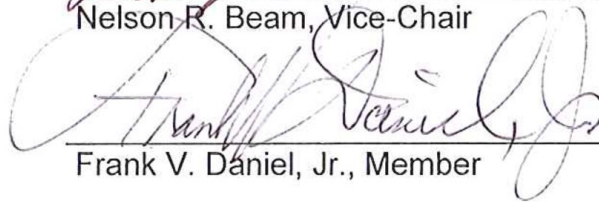
ATTEST:

**BOARD OF SUPERVISORS  
WEST NANTMEAL TOWNSHIP**

  
Deborah M. Kolpak, Secretary

BY:   
Gary C. Elston, Chair

  
Nelson R. Beam, Vice-Chair

  
Frank V. Daniel, Jr., Member