



## UPPER UWCHLAN TOWNSHIP

CHESTER COUNTY, PENNSYLVANIA

ORDINANCE NO. 2025-01

AN ORDINANCE OF THE TOWNSHIP OF UPPER UWCHLAN, CHESTER COUNTY, PENNSYLVANIA, AMENDING CHAPTER 169 OF THE UPPER UWCHLAN TOWNSHIP CODE TITLED "TAXATION" BY ADDING A NEW ARTICLE III TITLED "EARNED INCOME AND REAL ESTATE TAX CREDIT TO QUALIFYING VOLUNTEERS PROGRAM" AND ENACTING A TAX CREDIT FOR THE TOWNSHIP REAL ESTATE TAX AND EARNED INCOME TAX FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICE AGENCIES.

BE IT ENACTED AND ORDAINED by the Board of Supervisors of Upper Uwchlan Township as follows:

**SECTION 1.** Chapter 169 of the Upper Uwchlan Township Code, titled "Taxation", shall be amended to add a new Article III, titled, "Earned Income and Real Estate Tax Credit to Qualifying Volunteers Program", which shall provide as follows:

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

**§ 169-16. Purpose.** The purpose of this Article is to encourage membership and service in volunteer fire companies and nonprofit emergency medical service agencies.

**§ 169-17. 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 6 of this Ordinance.

#### **ELIGIBLE AGENCY**

Refers to a volunteer fire company or department or non-profit emergency medical service agency identified by the Chester County Commissioners in County of Chester's Active Volunteer Service Tax Rebate Program. The specific agencies whose volunteers may receive the incentives described in this Article shall be those approved by Chester County in such program.



**§ 169-18. 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.

**§ 169-19. Earned Income Tax Credit.** Each Qualifying Volunteer who is certified as such in accordance with the provisions of this Ordinance, shall be entitled to receive a tax credit in the maximum amount of Two Hundred Fifty (\$250.00) Dollars against their earned income tax imposed pursuant to Section 169-2 of the Upper Uwchlan Township Code. 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.

**§ 169-20. Qualifying Volunteer.** A Qualifying Volunteer shall be defined as a resident of Upper Uwchlan 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 met 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. The volunteers who shall be eligible for the tax credits adopted by this Ordinance shall demonstrate to the Township that their name appears on the Eligibility List created by the Eligible Agency with which they are affiliated and provided to the Chief Financial Officer of Chester County no later than February 15 of each year.

**§ 169-21. Certification of Qualifying Volunteers.** Individuals who seek the real property tax credit or earned income tax credit adopted by this Article shall sign and submit an application published by the Township with the Township Manager. The Manager shall review all applications submitted and confirm that the individual is listed on the Eligibility List created by the Eligible Agency with which they are affiliated and provided to the Chief Financial Officer of Chester County no later than February 15 of each year. If the individual is listed on the Eligibility List created by the Eligible Agency with which they are affiliated and provided to the Chief Financial Officer of Chester County no later than February 15 of each year, and is otherwise qualified to obtain the real estate tax credit and/or earned income tax credit, the application shall be approved. On or before March 15 of each year the Manager shall forward a list of all Qualified Volunteers, with all supporting documentation, to the Board of Supervisors. The real property tax credit may be utilized for any real estate taxes paid to the Township during or for the previous calendar year only. The earned income tax credit may be utilized for any earned income taxes paid to the Township.

**§ 169-22. Appeals.** 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."'"

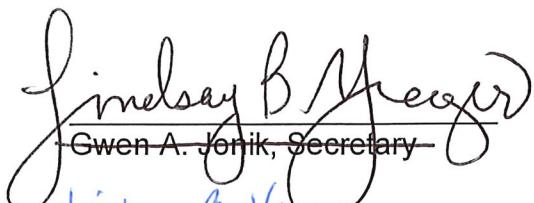
**SECTION 2. Severability.** If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts hereof. It is hereby declared as the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been included herein.

**SECTION 3. Repealer.** All ordinances or parts of ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

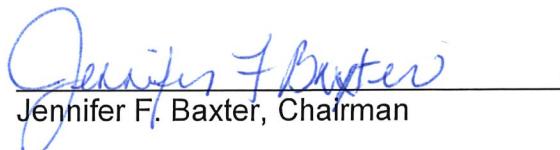
**SECTION 4. Effective Date.** This Ordinance shall become effective five (5) days following the enactment as by law provided.

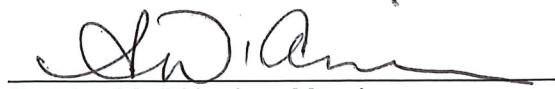
ENACTED AND ORDAINED this 14<sup>th</sup> day of January, 2025.

ATTEST:

  
Gwen A. Jonik, Secretary  
Lindsay B. Yeager  
Assistant Township Manager

UPPER UWCHLAN TOWNSHIP  
BOARD OF SUPERVISORS

  
Jennifer F. Baxter, Chairman  
  
Andrew P. Durkin, Vice-Chair

  
Sandra M. D'Amico, Member

THE COUNTY OF CHESTER  
COMMONWEALTH OF PENNSYLVANIA  
ORDINANCE No. 2023-01

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**AN ORDINANCE OF THE CHESTER COUNTY COMMISSIONERS ENACTING A  
TAX REBATE FOR VOLUNTEER MEMBERS OF FIRE COMPANIES AND NOT-  
FOR-PROFIT EMERGENCY MEDICAL SERVICE AGENCIES; AND ESTABLISHING  
ADMINISTRATIVE PROCEDURES AND APPEALS**

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**BE IT HEREBY ENACTED AND ORDAINED** by the Board of Commissioners of Chester County as follows:

**Section 1. Title.**

This Ordinance shall be known as the “Active Volunteer Real Estate Tax Rebate Ordinance”.

**Section 2. Authority.**

This Ordinance is authorized pursuant to the Act of November 21, 2016, P.L. 1509 (Act 172 of 2016) (35 Pa. C.S. § 79A01, et. seq.), as amended by Act 91 of 2020.

**Section 3. Purpose.**

The purpose of this Ordinance is to acknowledge the value and dedication of fire protection and EMS services provided by active volunteers and to encourage others to become involved as active volunteers in Chester County, Pennsylvania. Accordingly, this ordinance provides financial incentives in the form of a rebate on Chester County real estate tax imposed by Chester County.

**Section 4. Definitions.**

The following words and phrases when used in this resolution shall have the meanings given to them in this section.

**“Administrative Member”** A volunteer who provides non-Emergency Responder service with an Eligible Agency.

**“Agency Supervisor”** The Chief of Fire Departments (or designee), or the supervisor of the not-for-profit emergency medical service (or designee) agency listed in Attachment 1.

**“County”** Chester County.

**“Eligible Agency”** A fire company or not-for-profit emergency medical service agency identified in Attachment 1.

**“Emergency Responder”** A Volunteer who responds to an emergency response call with an Eligible Agency.

**“Emergency Response Call”** Any emergency call to which a volunteer responds, including travel directly from and to a Volunteer’s home, place of business or other place where he/she shall have been when the call was received.

**“Qualified Real Property”** A residential real property owned or jointly owned and occupied as the primary domicile of a volunteer with an eligible agency, not subject to delinquent taxes.

**“Volunteer”** A member of a fire company or not-for-profit emergency medical service agency identified in Attachment 1 who has complied with, and is certified under, the Active Volunteer Service Tax Rebate Program. The Volunteer can either be an Emergency Responder and/or an Administrative Member.

## **Section 5. Active Volunteer Service Tax Rebate Program.**

- A. **Establishment.** The Chester County Board of Commissioners hereby establishes an Active Volunteer Service Tax Rebate Program. The goal of the program is to encourage membership and service in Chester County’s fire companies and not-for-profit emergency medical service agencies.
- B. **Establishment of Criteria.** The Chester County Board of Commissioners hereby establishes, and may from time to time establish by Resolution, the annual criteria that must be met to qualify for a tax rebate under the Active Volunteer Service Tax Rebate Program. Unless or until changed by Resolution, the criteria will remain unchanged from year to year.
- C. **Criteria.** To qualify for a tax rebate under the Active Volunteer Service Tax Rebate Program, as of the date of the application, an individual must have been a member of an Eligible Agency for the entire Eligibility Period, and the individual must earn a minimum of 50 points in that same year from one or a combination of the following categories:
  1. Emergency Response Calls
    - a. Emergency Response Call – 2 points per Emergency Response Call
  2. Training
    - a. Department Training (Drill) – 2 points per training
    - b. Training resulting in a national certification – 2 points per 8 hours
    - c. EMS Certification Training – 2 points per 8 hours
    - d. EMS Continuing Education – 2 points per training
  3. Meetings
    - a. Eligible Agency business meeting – 2 points per meeting
    - b. Chester County EMS Council, Inc. bi-monthly meeting – 2 points per meeting
    - c. Chester County Fire Chiefs Association monthly meeting – 2 points per meeting
    - d. Chester County Fire Police Association monthly meeting – 2 points per meeting
    - e. Committee Meetings – 2 points per meeting
  4. Fire Prevention / Public Education Activities
    - a. Fire Prevention Activities – 2 points per event
    - b. Other Public Education Activities – 2 points per event
  5. Leadership Roles
    - a. Chief Officer – 10 points per Eligibility Period
    - b. Line Officer – 5 points per Eligibility Period
    - c. Elected Board Member / Administrative Officer – 10 points per Eligibility Period
    - d. Committee Chair – 5 points per Eligibility Period
    - e. Committee Member – 2 points per Eligibility Period

6. Other Activities

- a. Fundraising Events – 2 points per 8 hours
- b. Completion of a Fire Department Physical – 10 points per year
- c. Longevity – 2 points per 5 years of service as a Volunteer in the Eligible Agency
- d. Non-compensated Fire Police details – 2 points per detail

D. **Eligible Persons.** The Active Volunteer Service Tax Rebate Program is available to residents of Chester County who are volunteers of an Eligible Agency and otherwise meet the requirements of the program described herein.

E. **Eligibility Period.** To qualify for a tax rebate under the Active Volunteer Service Tax Rebate Program, a Volunteer must meet the Criteria established in this Ordinance and any subsequent amendments, during the eligibility period running from January 1 until December 31 of each calendar year.

F. **Eligibility List.** The Agency Supervisor shall have notarized a list of Volunteers belonging to the Eligible Agency who have met the Criteria for the Active Volunteer Service Tax Rebate Program. The Eligibility List shall be posted in an accessible area of the Eligible Agency's facilities no later than January 31<sup>st</sup> of each year. The Eligibility List must include the Volunteer's name, whether they are an Emergency Responder or an Administrative Member, how many points they earned, and how many points were earned from the Emergency Responses and Training Categories. The Agency Supervisor shall transmit the notarized Eligibility List to the Chief Financial Officer of Chester County no later than February 15<sup>th</sup> of each year.

G. **Record Keeping.** The Agency Supervisor shall keep specific records of each Volunteer's activities to substantiate points earned under the Active Volunteer Service Tax Rebate Program for three years after the points were earned.

H. **Injured Emergency Responder.** An Emergency Responder who is injured during an Emergency Response Call may be eligible for future tax rebates and may appear on the Eligibility List provided by the Agency Supervisor. The injury must have occurred while responding to, participating in, or returning from, an Emergency Response Call with an Eligible Agency.

If an injured individual's name appears on an Eligibility List, the Eligibility List shall indicate explicitly that the individual's eligibility is as an injured Volunteer and shall be accompanied by satisfactory documentation from a licensed physician stating that the individual's injury prevents him or her from performing duties to qualify as an Emergency Responder. In such a case, the injured Emergency Responder shall be deemed an Emergency Responder for that Eligibility Period. An injured Emergency Responder may receive the credit for up to five consecutive tax years as long as satisfactory documentation as outlined above is submitted each year.

An injured Emergency Responder shall annually submit updated documentation from a licensed physician stating that the injury still exists and prevents the individual from qualifying as an Emergency Responder and upon submitting such documentation again shall be deemed an Emergency Responder for that Eligibility Period. An injured Emergency Responder shall only be deemed an Emergency Responder for a maximum of

five consecutive Eligibility Periods and will receive the greater of the percentage rebate they received in the prior year or a 25% rebate.

#### **Section 6. Tax Rebate.**

- A. **Tax Rebate.** Each Volunteer whose name appears on the Eligibility List, has paid their property tax in the current application year, and who complies with the requirements of this Active Volunteer Service Tax Rebate Program shall be eligible to receive a tax rebate, in an amount described herein, on qualified real estate taxes paid to the County.
- B. **Amount and Limit.** The rebate provided by this Ordinance shall be based on the number of points the Volunteer earned not to exceed 100% of the qualified County real estate tax paid. To claim more than a 25% tax rebate, at least 50% of points must be earned from the Emergency Response Calls and/or the Training categories.
  - 1. **Qualified Real Property Tax Rebate for Emergency Responders**
    - a. To receive a 25% tax rebate, 100 points must be achieved.
    - b. To receive a 50% tax rebate, 200 points must be achieved.
    - c. To receive a 75% tax rebate, 300 points must be achieved.
    - d. To receive a 100% tax rebate, 400 points must be achieved.
  - 2. **Qualified Real Property Tax Rebate for Administrative Member**
    - a. To receive a 10% tax rebate, 50 points must be achieved.

- C. **Payment of Rebate.** Rebates will be issued within 45 days of approval of the Rebate in accordance with Procedures established by the Chief Financial Officer.

#### **Section 7. Procedures.**

The Chief Financial Officer shall develop and make public procedures and necessary forms to implement the Active Volunteer Service Tax Rebate Program. Such procedures and forms shall be developed within 60 days of approval of this Ordinance and will be publicly available on the County's website.

#### **Section 8. Appeals.**

- A. Any individual aggrieved by an action, determination, or decision regarding their eligibility to receive the tax rebate, see Section 6, shall have the right to appeal by mailing a written notice of appeal, via certified mail, return receipt requested, to the County's Finance Department, Attention: Chief Financial Officer, within fifteen (15) business days of the action, determination, or decision.
- B. Upon receipt of a timely mailed notice of appeal, the County will schedule a hearing, which will occur within thirty days from the County's receipt of the notice of appeal.
- C. The County will provide the individual, via certified mail, return receipt requested, to their last known address, or the individual's counsel's office address, notice of the date, time, and location of the hearing.
- D. If the individual desires a continuance of the hearing, they must submit, and the County must receive, the written application for a continuance to the Chief Financial officer, no later than forty-eight (48) hours in advance of the scheduled hearing.
- E. The County will appoint a hearing officer to conduct the hearing. The appealing individual may engage counsel, at their own expense, to represent them at the hearing.

Within thirty days after the hearing, the hearing officer will render a written decision, which shall contain findings and rationale for the decision.

**Section 9. Penalties for False Reporting.**

- A. Any person who knowingly makes or conspires to make a false service record report under this Ordinance commits a misdemeanor of the first degree punishable by a fine of \$2,500.
- B. Any person who knowingly provides or conspires to provide false information that is used to compile a service record report under this Ordinance commits a misdemeanor of the first degree punishable by a fine of \$2,500.

**Section 10. Severability.**

If any provision, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause, or part of the Ordinance. It is the intent of the County that any invalid section, sentence, clause or part of this Ordinance shall be severable, and the remainder of this Ordinance shall be, and shall remain, in full force and effect.

**Section 11. Audit.**

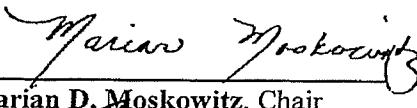
The Active Volunteer Service Tax Rebate shall be subject to periodic review by the Chester County Controller's Office. Eligible Agencies and the Chief Financial Officer of Chester County are required to fully cooperate with the Controller's Office and provide documentation as requested. Failure to cooperate could result in an Eligible Agency, and its Volunteers, being removed from the program.

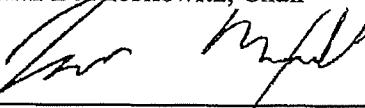
**Section 12. Effective Date.**

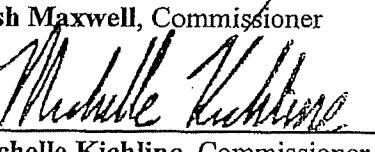
This Ordinance shall become effective immediately, with Volunteers being eligible for a real estate tax rebate applicable to the 2024 tax year for service provided January 1, 2023, through December 31, 2023.

**DULY ENACTED AND ORDAINED** this 12<sup>th</sup> day of October, 2023, by the Chester County Board of Commissioners in public session duly assembled.

**COMMISSIONERS:**

  
\_\_\_\_\_  
Marian D. Moskowitz, Chair

  
\_\_\_\_\_  
Josh Maxwell, Commissioner

  
\_\_\_\_\_  
Michelle Kichline, Commissioner

**ATTEST:**

  
\_\_\_\_\_  
Robert J. Kagel, Chief Clerk

Attachment A

Agency Name	Agency ID
Berwyn Fire and EMS	2
Paoli Fire and EMS	3
Malvern Fire and EMS	4
East Whiteland Fire and EMS	5
West Whiteland Fire Company	6
Keystone Valley Fire and EMS	8
Union Fire and EMS (Oxford)	21
West Grove Fire and EMS	22
Avondale Fire and EMS	23
Kennett Fire Company	24
Longwood Fire and EMS	25
Cochranville Fire Company	27
Sadsburyville Fire Company	31
Honey Brook Fire Company	33
Wagontown Fire Company	35
Po-Mar-Lin Fire Company (Unionville)	36
Modena Fire and EMS	37
Thorndale Fire Company	38
West Bradford Fire Company	39
Washington Hose Fire and EMS (Coatesville)	41
West End Fire Company (Coatesville)	43
Westwood Fire and EMS	44
Alert Fire Company (Downington)	45
Minquas Fire and EMS (Downington)	46
Lionville Fire Company	47
Glen Moore Fire Company	48
East Brandywine Fire Company	49
First West Chester Fire Company	51
Goodwill Fire Company (West Chester)	52
Fame Fire Company (West Chester)	53
Goshen Fire and EMS	54/56
Good Fellowship EMS	55
Kimberton Fire Company	61
Ridge Fire Company	62
Liberty Steam Fire Company	63
Norco Fire Company	64
Phoenixville Fire Department	65
West End Fire Company (Phoenixville)	67
Valley Forge Fire Company	68
Twin Valley Fire Department	69

Ludwigs Corner Fire Company	73
Friendship Dive Unit	77
Uwchlan Ambulance Corps	87
Honey Brook - Elverson EMS	89
Southern Chester County EMS	94
Radnor Fire Company	D15
Newtown Square Fire Company	D41
Concordville Fire Protective Association	D59
Christiana Ambulance	L46
Christiana Fire Company	L52
Friendship - Royersford	M325
Goodwill - Pottstown	M329