

CALN TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA

ORDINANCE 2024-08

AN ORDINANCE OF THE TOWNSHIP OF CALN, CHESTER COUNTY, PENNSYLVANIA, AMENDING THE CALN TOWNSHIP CODE, CHAPTER 141, TITLED, "TAXATION", TO PROVIDE A REAL ESTATE TAX CREDIT TO QUALIFYING VOLUNTEERS.

BE IT ENACTED AND ORDAINED by the Board of Commissioners of Caln Township that Chapter 141 of the Caln Township Code, titled, "Taxation" shall be amended as follows:

SECTION 1. A new Article IX, titled, "Real Estate Tax Credit to Qualifying Volunteers," shall be adopted and provide as follows:

"ARTICLE IX
REAL ESTATE TAX CREDIT TO QUALIFYING VOLUNTEERS

§ 141-77. 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 141-79.

ELIGIBLE AGENCY

Refers to a 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.

§ 141-78. 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 their real property pursuant to Article VII of this Chapter on real property owned or jointly owned and occupied by the Qualifying Volunteer as their primary residence.

§ 141-79. Qualifying Volunteer. A Qualifying Volunteer shall be defined as a resident of Caln 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 Commissioners 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 real property tax credit 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.

§ 141-80. Certification of Qualifying Volunteers. Individuals who seek the real property tax credit adopted by this Ordinance 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, 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 Commissioners. 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.

§ 141-81. Appeal. Any individual aggrieved by an action, determination or decision regarding their eligibility to receive a tax credit shall have the right to appeal by mailing a written notice of appeal via certified mail, return receipt requested to the Township Manager within 30 days of the action, determination or decision. Upon receipt of a timely mailed notice of appeal, the Township shall schedule a hearing within 30 days from the Township's receipt of the notice of appeal. The Township shall provide the individual via certified mail, return receipt requested to their last known address notice of the date, time and location of the hearing. The Board of Commissioners or a hearing officer appointed by the Board of Commissioners shall conduct the hearing. Within 30 days after the hearing, the Board of Commissioners or the hearing officer shall render a written decision which shall contain findings and rationale for the decision."

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 Commissioners of Caln 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 3. 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 4. Effective Date. This Ordinance shall become effective upon enactment as by law provided.

ENACTED AND ORDAINED this 12TH day of December 2024.

ATTEST:



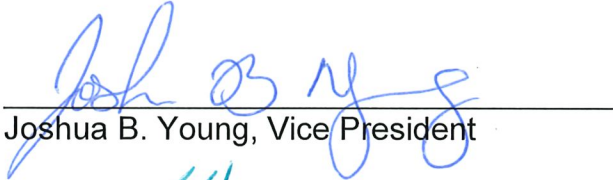
Don Vymazal,
Township Secretary



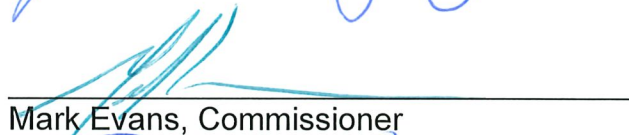
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