

EAST COVENTRY TOWNSHIP
BOARD OF SUPERVISORS
CHESTER COUNTY, COMMONWEALTH OF PENNSYLVANIA
RESOLUTION NO. 2018-21

**A RESOLUTION ESTABLISHING ELIGIBILITY
CRITERIA FOR TAX CREDITS FOR VOLUNTEER
SERVICE MEMBERS IN ACCORDANCE WITH PA ACT
172 AND CHAPTER 24, PART 6 OF THE EAST
COVENTRY TOWNSHIP CODE OF ORDINANCES
ENTITLED "VOLUNTEER SERVICE TAX CREDITS"**

WHEREAS, the Board of Supervisors of East Coventry Township desires to establish eligibility criteria in accordance with Act 172 and Chapter 24 (Taxation, Special), Part 6 (Volunteer Service Tax Credits) of the East Coventry Township Code of Ordinances; and

WHEREAS, Act 172 of Pennsylvania provides enabling legislation for the Board of Supervisors to establish a tax credit incentive for municipal volunteers of fire companies and further allows the Supervisors to establish criteria for eligibility of tax credit incentives; and

WHEREAS, the Code of Ordinances of East Coventry Township, Chester County, Pennsylvania, Chapter 24 (Taxation, Special) Part 6 (Volunteer Service Tax Credits) authorizes the Township to establish, by resolution of the Board of Supervisors, the annual criteria that must be met to qualify for tax credits under the program; and

WHEREAS, the Board of Supervisors of East Coventry Township desires to establish the criteria for eligibility of tax credits for the 2018 tax year.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED, that the Board of Supervisors of East Coventry Township hereby establishes eligibility criteria for participation in the Volunteer Service Members Credit Tax Credit program as follows:

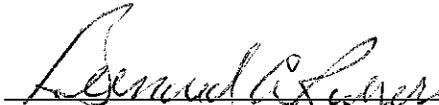
Volunteers receiving tax credits for the 2018 tax year shall meet the following eligibility criteria:

- A. Volunteers must participate in a minimum of 20% of all emergency response calls and/or 20% of all formal training and drills.
- B. Volunteers must fulfill at least one of the following support services:
 - i. Participate in at least 20% of all fundraisers;
 - ii. Participate in at least 20% of all equipment maintenance responsibilities; or

- iii. Participate by assisting the fire company in recordkeeping and financial bookkeeping equivalent in hours to 20% of fundraising and/or 20% of facility and equipment maintenance.
- C. Volunteers must be involved in at least 20% of other events or projects that aid the financial viability, emergency response or operational readiness of the volunteer fire company.
- D. No minimum number of years shall be required as long as the above requirements are otherwise met during the calendar year for which the tax credits are being requested.

DULY ADOPTED, this 12th day of November, 2018 by the Board of Supervisors of East Coventry Township, Chester County, Pennsylvania, at its regularly scheduled meeting.

**EAST COVENTRY TOWNSHIP
BOARD OF SUPERVISORS**

Attest: 
Bernard A. Rodgers, Secretary

By: 
W. Atlee Rinehart, Chairman