

Ordinance No. 2024-551

AN ORDINANCE TO AMEND THE CITY OF NEW CASTLE MUNICIPAL CODE, CHAPTER 221 (TAXATION), TO ADD A TAX INCENTIVE FOR RESIDENT FIREFIGHTERS

Whereas, the Council of the City of New Castle (“City Council”) possesses the authority to adopt, amend, modify, or repeal the City of New Castle Municipal Code (“City Code”); and

Whereas, the City Council believes the Good-Will Fire Company, including its Ladies Auxiliary, is a vital part of the City of New Castle, serving and protecting the community; and

Whereas, the Good-Will Fire Company and its Ladies Auxiliary includes and depends upon career and volunteer members to provide its services; and

Whereas, the City Council believes that acknowledging and incentivizing City residents to serve as active members of the Good-Will Fire Company or its Ladies Auxiliary would benefit all citizens and businesses in the City; and

Whereas, the City Council finds that adopting a tax incentive waiving all or a portion of the City property taxes will encourage City residents to serve as active members of the Good-Will Fire Company or its Ladies Auxiliary; and

Whereas, the City Council has determined that it is in the best interest of the City and its residents to amend the City of New Castle Municipal Code to add such tax incentive for qualified resident firefighters.

NOW, THEREFORE, making the express finding that the provisions of this Ordinance enhance and promote the health, safety, and welfare of the City of New Castle, be it ordained by the Council of the City of New Castle Council as follows:

SECTION 1: City Code Chapter 221, Taxation, is hereby amended by adding a new Article VII titled “Good-Will Firefighter and Ladies Auxiliary Exemption” as

follows (with new language identified in bold, underlined text):

Article VII Good-Will Firefighter and Ladies Auxiliary Exemption

§ 221-27 Qualifications and amount of exemption.

- A. **Upon receipt of an appropriate application for the exemption, the City will provide Resident Firefighters a City property tax refund of up to \$500 per person, or up to \$900 per household with two or more Resident Firefighters, as defined in § 221-27 B. Refunds are further limited by the amount of City taxes paid, as the City will not issue refunds in excess of the amount of City taxes paid in the application year, nor will any unused portion of the maximum refund amount be carried forward to subsequent fiscal years.**
- B. **A “Resident Firefighter” is defined as:**
- An Active Member (career or volunteer) of the Good-Will Fire Company or Good-Will Ladies Auxiliary, who is legally domiciled within the City of New Castle as of July 1 of the fiscal year for which exemption is sought. Mere seasonal or temporary residence within the City of New Castle, of whatever duration, shall not constitute domicile within the City of New Castle. Absence from the City of New Castle for a period of 12 months shall be prima facie evidence of abandonment of domicile in the City of New Castle. The burden of establishing domicile shall be upon the claimant.**
- C. **It shall be the Resident Firefighter’s responsibility to initiate an application for the exemption; the City will not proactively seek applications from Resident Firefighters or independently monitor their status or availability.**
- D. **Applications for the exemption must be received no later than December 1 for taxes paid in the prior fiscal year (due on September 30). Resident Firefighters that do not apply on or before December 1 will forfeit their rebate for that tax year. The City will not retroactively award rebates, and all late submitted applications will be denied.**

§ 221-28 Application for exemption.

To receive the exemption, the Resident Firefighter must submit an appropriate application form and provide:

- A. Certification from the Fire Chief that the Resident Firefighter is/was Active pursuant to the applicable bylaws of the Good-Will Fire Company and/or Good-Will Ladies Auxiliary for the 12-month period for which the exemption is sought.**
- B. Proof of ownership and residence.**
- C. A receipt showing payment of the paid City of New Castle Property Tax bill on or before September 30.**

The City retains the right to determine final eligibility for the exemption and may refuse the exemption to applicants unable to provide the foregoing documentation.

SECTION 2: If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Ordinance.

SECTION 3: In the event any existing Ordinances or parts of Ordinances are in conflict herewith, the provisions of this Ordinance shall control.

SECTION 4: This Ordinance shall become effective immediately upon its adoption by City Council. This exemption shall be available to qualifying Resident Firefighters beginning in Fiscal Year 2025 (July 1, 2024 – June 30, 2025).

First Reading

Second Reading

Signed this _____ day of _____, 2024

Suzanne Souder, President of City Council

Attest: _____
Courtaney Taylor, City Clerk

Approved: _____
Valarie Leary, Mayor

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