



Pennsylvania
**Office of the State
Fire Commissioner**

Volunteer Tax Credit Incentive Program Report

November 1, 2022 – September 30, 2025

Executive Summary:

The purpose of this report is to provide a summary of the information regarding the Volunteer Tax Credit Incentive program which has been submitted through the electronic reporting system maintained within the Office of the State Fire Commissioner (OSFC).

This program was established under Act 172 of 2016 and expanded under Act 91 of 2020 providing municipalities, school districts and counties the option to offer a real estate or/and an earned income tax credit to active members of volunteer fire companies and emergency medical service agencies.

Since the implementation of the reporting system in November of 2022, there may be some municipalities that have not submitted information at the time of this report. The information contained in this report reflects the reporting period of November 1, 2022, through September 30, 2025, and is solely based on the information that has been entered into the electronic reporting system, and therefore may *not* be an all-inclusive list.

Current Reporting Information:

Municipalities reporting

A total of 76 municipalities comprising of 48 Townships, 19 Boroughs, 5 counties, and 4 School Districts within 27 counties have reported as of September 30, 2025.

Number of responders

The total numbers of responders provided a tax credit since the inception of the program through the date of this report: 2,261

2022 = 298

2023 = 739

2024 = 672

2025 = 552

Number of agencies

The total number of agencies that provided an Earned Income Tax (EIT) or Real Estate tax Credit opportunity: 414

Fire Organizations: 391

Emergency Medical Service agencies: 23

Note: For this document, the following may be abbreviated, Company as "Co." and Department as "Dept".



Table is organized alphabetical by county, then alphabetical by municipality within each county

| County | Municipality | Percentage of Real Estate Tax Credit | Amount of EIT Tax Credit | Number of Individuals granted last year | Number of Fire and EMS Organizations | Fire and EMS Organizations |
|-----------|------------------|---|--------------------------|---|--------------------------------------|--|
| Allegheny | Allegheny County | Up to 100% of gross annual real estate tax liability (maximum of \$500) | 0 | 0 | 144 | Avalon Boro VFC, Bellevue Volunteer Fire Department , Aleppo Twp VFC, Baldwin Independent Fire Co #1, Bauerstone VFD, Berkeley Hills VFD station 247, Bethel Park VFD, Big Sewickley Creek VFD, Blaine Hill VFC, Blawnox VFC, Bower Hill VFD, Bradford Woods VFC, Brentwood VFC, Bridgeville VFD, Broughton VFD, Buena Vista VFC, Castle Shannon VFD, Cherry City VFD, Churchill Fire Company , Citizens Hose Company Station 167, Citizens Hose Company #1, City of Duquesne Fire Department, Clairton VFD, Cochran Hose Company, Coraopolis VFD, Coulter VFC- Station 272, Crafton VFD, Crescent TWP VFC, Dormont VFD, Dravosburg VFD #1, East Carnegie VFD#1 of Scott Twp, East Deer VHC, Eastern Area Prehospital Services , Edgewood VFD, Elfinwild VFD, Elizabeth Borough VFD, Elizabeth Township VFD, Emsworth VFC, Ross/West View EMSA , Etna VFD, Eureka Hose Company, Evergreen Fire Company, Fairview VFD, Fairview VFD INC- Ross TWP, Forest Grove VFD, Forest Hills VFC, Foward TWP VFC, Fox Chapel VFC, Franklin Park VFC #1, Frazer TWP VFD #1, Frazer VFD #2, Glendale Hose Company #1 of Scott TWP, GreenTree Volunteer Fire Company , Hampton TWP VFD, Harrison Hills VFC, Heidelberg VFD Station 170, Highland Hose Fire Company Station 280, Highland VFD, Hilltop Hose Company #3 Station 168, Holiday Park VFD, Homestead Fire Department, |



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| Allegheny | Allegheny County (Continued) | Up to 100% of gross annual real estate tax liability (maximum of \$500) | 0 | 0 | Total on page #3 | Homeville VFC Station 293, Imperial VFC, Independent Hose Company #5, Indiana TWP #1 Dorseyville 172, Ingomar VFC #2 Station 187, Jefferson Hills Fire Rescue, Keating Fire Company Station 252, Kennedy TWP VFD, Laurel Gardens VFC, Leetsdale Fire Department, Library VFC, Lincoln Borough VFRC Station 184, Logan Ferry Heights VFD, Marshall TWP VFD, Middle Road VFD, Millvale VFD, Monroeville VFC #1, Monroeville VFC #3, Monroeville VFC #4, Monroeville VFC #5, Monroeville VFC #6, Moon Run VFC, Moon Township VFD, Mount Lebanon VFD, Mount Oliver Hook & Ladder Company, Munhall VFC #5, Munhall VFC #4 Station 203, Munhall Volunteer Fire & Rescue, Neville Island VFD, North Braddock Fire Department, North Fayette TWP VFD, Oakridge VFD (Allegheny County Station), Oakdale Hose Company, Oakmont VFD, Ohio TWO VFC Station 220, Option Independent VFD, Parkview VFD, Peebles District VFC, Penn Hills #3 North Bessmer VFD, Penn Hills #7 VFC, Penn Hills Rosedale VFD, Penn Hills Thad Stevens VFD, Perrysville VFC, Pitcairn Hose Company #1, Pleasant Hills VFC, Pleasant Vally VFD, Presto VFD, Rainbow VFD, Renton VFD, Reserve TWP VFD, Richland TWP VFD, Rivers Edge VFD, Rural Ridge VFD, SAVES- Southern Allegheny Valley Emergency Services , Seville VFC, Sharps Hill VFD, Skyview VFC West Mifflin #4, South Baldwin VFC, South Fayette TWP VFD, |



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| Allegheny | Allegheny (continued) | Up to 100% of gross annual real estate tax liability (maximum of \$500) | 0 | 0 | Total on page #3 | Springdale Borough VFD, Sturgeon VFD, Summit Hose Company, Swissvale VFD, Undercliff VFC, Unity VFD, Upper St Clair VFD, Verona Borough VFD, Versailles VFC #1, Vigilant Hose Company #1 of Port Vue, West Deer TWP VFC#3, West Deer TWP VFC #2, West Deer TWP VFC #1, West Homestead VFC, West Mifflin VFC #3, West View VFD, West Wilmerding, Wexford VFC, White Oak Borough VFC#1, White Oak EMS , Whitehall Fire Company, Wilkins TWP VFC #3, Wilkins TWP VFC#1 |
| Allegheny | Aspinwall Borough | 0 | \$500 | 10 | 1 | Aspinwall Volunteer Fire Dept. |
| Allegheny | Bradford Woods Borough | 0 | \$300 | 5 | 1 | Bradford Woods Volunteer Fire Co. |
| Allegheny | Crescent Township | 20% | \$500 | 0 | 1 | Crescent Volunteer Fire Dept. |
| Allegheny | Elizabeth Forward School District | 100% (\$300 credit towards property tax liability) | 0 | 0 | 3 | Elizabeth Borough Fire Co., Elizabeth Township Fire Co., Forward Township Fire Co. |
| Allegheny | Green Tree Borough | 100% | \$100 | 14 | 1 | Green Tree Volunteer Fire Co. |
| Allegheny | Harrison Township | 100% | \$300 | 41 | 3 | Citizens Volunteer Hose, Harrison Hills Vol. Fire, Hilltop Hose Fire Co. |
| Allegheny | Millvale Borough | 0 | 0 | 20 | 1 | Millvale Vol. Fire Dept. |
| Allegheny | Oakdale Borough | 20% | \$300 | 17 | 2 | Northwest EMS , Oakdale Hose Co. |
| Allegheny | Ohio Township | 0 | \$300 | 12 | 1 | Ohio Township Volunteer Fire Co. |



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| Allegheny | Pine Township | 100% | \$300 | 0 | 16 | Wexford Volunteer Fire Co. |
| Allegheny | Pleasant Hills Borough | 20% | 5% (up to \$500.00) | 14 | 1 | Pleasant Hills Volunteer Fire Dept. |
| Allegheny | Robinson Township | 15% | 15% | 45 | 3 | Forest Grove Fire Dept., Moon Run Fire Dept., Robinson Fire Company #1 |
| Allegheny | Ross Township | 0 | \$300 | 57 | 8 | Berkeley Hills Fire Co., Evergreen Fire Co., Fairview Fire Co., Keating Fire Co., Laurel Gardens Fire Co., Perrysville Fire Co., Quail Fire Co., Seville Fire Co. |
| Allegheny | Shaler Township | 20% (only applicable if no EIT) | \$300 | 103 | 9 | Bauerstown Volunteer Fire Dept., Berkley Hills Volunteer Fire Dept., Cherry City Volunteer Fire Dept., Elfinwild Volunteer Fire Dept., Middle Road Volunteer Fire Dept., Shaler Hampton EMS , Shaler Villa Volunteer Fire Dept., Sharps Hill Volunteer Fire Dept., Undercliff Volunteer Fire Dept., |
| Berks | Earl Township | 0 | \$1,000 | 0 | 1 | Earl Township Volunteer Fire Co. |
| Berks | Exeter Township School District | \$599 Rebate. (Changed on 09/30/2024) | 0 | 20 | 1 | Exeter Township VFD |
| Berks | Robesonia Borough | 20% | 0 | 0 | 1 | Pioneer Hose Co. #1 |
| Bradford | Ridgebury Township | 20% (maximum \$250) | 0 | 0 | 2 | Ridgebury Volunteer Fire Company, Tri-Township Ambulance Association |
| Bucks | Bensalem Township | 100% | 20% | 66 | 1 | Bensalem Fire Dept. |



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| County | Municipality | Percentage of Real Estate Tax Credit | Amount of EIT Tax Credit | Number of Individuals granted last year | Number of Fire and EMS Organizations | Fire and EMS Organizations |
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| Bucks | Bristol Township School District | Up to \$750 (updated 12/10/24) | 0 | 42 | 7 | Bucks County Rescue Squad , Croydon Fire Co., Edgely Fire Co., Levittown Fire Co., Levittown-Fairless Hills Rescue Squad , Newportville Fire Co., Third District Fire Co. |
| Butler | Clearfield Township | 0 | \$250 | 8 | 1 | Herman Volunteer Fire Dept. |
| Butler | Cranberry Township | 0 | \$250 | 24 | 1 | Cranberry Township Vol. Fire Co. |
| Cambria | Cambria Township | 20% | \$200 | 4 | 1 | Cambria Township Volunteer Fire Co. |
| Cambria | Upper Yoder Township | 20% | \$200 | 2 | 2 | Upper Yoder Township Ambulance , Upper Yoder Township Fire Co. |
| Carbon | Jim Thorpe Borough | 20% (\$200 per year maximum) | \$200 | 5 | 2 | Diligent Fire Co., Onoko Fire & Rescue |
| Carbon | Mahoning Township | No | \$200 | 19 | 2 | Mahoning Valley Ambulance , Mahoning Valley Fire Co. # 1 |
| Carbon | Penn Forest Township | No | \$200 | 67 | 2 | Penn Forest Twp. Volunteer Fire Co. #1, Penn Forest Twp Volunteer Fire Co. #2 |
| Chester | Caln Township | 100% | 0 | 0 | 1 | Thorndale Fire Company |
| Chester | New London Township | No | \$500 | 6 | 1 | West Grove Fire Co. |
| Chester | Upper Uwchlan Township | 100% | \$250 | 0 | 6 | Lionville Fire Company, Ludwigs Corner Fire Company, East Brandywine Fire Company, Glen Moore Fire Company, Uwchlan Ambulance Corps , Minquas Ambulance |



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| Chester | West Nantmeal Township | 100% | \$500 | 0 | 3 | Glenmore Fire Co., Honey Brook Fire Co., Twin Valley Fire Co. |
| Columbia | Mifflin Township | 10% | 100% | 0 | 1 | Mifflin Township Forest Rangers |
| Crawford | Vernon Township | 100% | \$500 | 7 | 1 | Vernon Central Hose Co. |
| Cumberland | Camp Hill Borough | No | \$250 | 0 | 1 | Camp Hill Fire Dept. |
| Cumberland | Hampden Township | No | \$250 | 30 | 1 | Hampden Twp. Volunteer Fire Co. |
| Dauphin | Hummelstown Borough | 20% (not to exceed \$300) | \$300 | 0 | 1 | Hummelstown Chemical Fire Company |
| Dauphin | Lower Swatara Township. | 100% | \$300 | 0 | 1 | Lower Swatara Twp. Fire Co. |
| Dauphin | Upper Paxton Township | No | \$250 | 9 | 1 | Millersburg Fire Co. |
| Delaware | Aston Township | 20% | 0 | 0 | 1 | Aston Township Fire Dept. |
| Delaware | Haverford Township | 50% (increased 1/1/24) | 0 | 82 | 5 | Bon Air Fire Co., Brookline Fire Co., Llanerch Fire Co., Manoa Fire Co., Oakmont Fire Co. |
| Delaware | Prospect Park Borough | 20% | 0 | 12 | 1 | Prospect Park Fire Co. |
| Erie | Greene Township | 25%- 100% (variable, based on point system) | \$250 | 0 | 1 | Kuhl Hose Company |



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| Erie | North East Township | 100% | 0 | 12 | 2 | Crescent Hose Co., Fuller Hose Co. |
| Lackawanna | Moosic Borough | 20% | \$500 | 12 | 1 | Greenwood Hose Co. |
| Lackawanna | Spring Book Township | 20% of face tax amount up to \$100 total credit | \$100 | 14 | 1 | Spring Brook Volunteer Fire Company |
| Lancaster | Lancaster County | \$150 (tax credit) | 0 | 315 (Updated 6-4-25) | 30 | Adamstown Fire Co., Akron Fire Co., Bart Township Fire Co., Blue Rock Fire Co., Brickerville Fire Co., Brunnerville Fire Co., Caernarvon Fire Co., Christiana Fire Co., Columbia Boro Fire Co., East Petersburg Fire Co., Elizabethtown Fire Co., Fivepointville Ambulance Association , Garden Spot Fire Co., Intercourse Fire Co., Lafayette Fire Co., Lincoln Fire Co., Lititz Fire Co., Mastersonville Fire Dept., Mount Joy Fire Dept., Mountville Fire Co., Penryn Fire Co., Pioneer Fire Co., Quarryville Fire Dept., Reinholds Fire Co., Robert Fulton Fire Co., Rothsville Fire Co., Strasburg Fire Co., West Earl Fire Co., West Hempfield Fire and Rescue, West Willow Fire Co. |
| Lancaster | Lititz Borough | 0 | \$200.00 | 8 | 2 | Lititz Fire Company No. 1, Warwick Community Ambulance Association |
| Lancaster | Penn Township | 0 | \$200 | 0 | 3 | Lititz Fire Co., Manheim Fire Dept., Penryn Fire Co. |
| Lancaster | Strasburg Borough | 0 | \$250 | 0 | 1 | Strasburg Fire Company #1 |
| Lancaster | Warwick Township | 0 | \$200 | 53 | 4 | Brunnerville Fire Co., Lititz Fire Co. No. 1, Rothsville Volunteer Fire Co., Rothsville Ambulance Corps |



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| Lawrence | Neshannock Township | 100% | \$500 | 0 | 1 | Neshannock Township Volunteer Fire Co. |
| Lehigh | Lehigh County | \$150 Credit, per volunteer meeting eligibility requirements (Updated 1/9/25) | 0 | 191 | 20 | Community Fire - New Tripoli, Community Fire - North Whitehall Township, Community Fire - South Whitehall Township, Coopersburg Fire Co. #1, Citizens Fire - Upper Milford, Fogelsville, Goodwill - Germansville, Goodwill - Trexlertown, Laury's Station, Lower Macungie, Lower Milford, Neff's, Star Hose #1 - Emerald, Tri-Clover, Upper Macungie, Upper Milford, Upper Saucon, Weisenberg, Whitehall, Woodlawn |
| Luzerne | Kingston Township | 100% | \$500 | 0, will go into effect in 2026 | 2 | Shavertown Volunteer Fire Company, Trucksville Volunteer Fire Company |
| McKean | Port Allegany School District | \$400 maximum | 0 | 29 (updated 4/17/25) | 4 | Port Allegany Volunteer Fire Dept., Port Allegany Ambulance Service , Roulette Volunteer Fire Dept., Roulette Ambulance Department |
| Monroe | Barrett Township | 100% (\$250 maximum) | 0 | 0 | 1 | Barrett Twp. Volunteer Fire Company |
| Monroe | Eldred Township | 100% | \$250 | 0 | 1 | Kunkletown Volunteer Fire Co. |
| Montgomery | Douglas Township | 20% | \$100 | 17 | 1 | Gilbertsville Fire and Rescue Co. |



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| Montgomery | Lower Moreland Township | 100% | 0 | 0 | 3 | Bryn Athyn Fire Company, Feters Mill Fire Rescue, Huntingdon Valley Fire Company |
| Montgomery | Montgomery County | 100% | \$50 | 7 | 1 | Norriton Fire Engine Co. |
| Montgomery | Lower Gwynedd Township | 0 | \$1000 | 0 | 2 | North Penn Volunteer Fire Co. Wissahickon Fire Co. |
| Montgomery | Lower Merion Township | 100% | 0 | 42 | 8 | Belmont Hills Fire Co., Bryn Mawr Fire Co., Gladwyne Fire Co., Merion Fire Co. of Ardmore, Narberth Ambulance , Narberth Fire Co., Overbrook Hills Fire Co., Penn Wynne/ Union Fire Association of Lower Merion |
| Northampton | Allen Township | 100% | \$350 | 4 | 1 | Allen Township Volunteer Fire Company #1 |
| Northumberland | Shamokin Township | 100% (Nov 2023) | \$500 | 8 | 1 | Stonington Volunteer Fire Co. |
| Washington | Canton Township | 20% | \$500 | 0 | 1 | Canton Twp. Volunteer Fire Dept. |
| Westmoreland | Manor Borough | 20% | \$250 | 0 | 0 | None defined |
| Westmoreland | West Leechburg Borough | 15% | 0.05% (PA) | 8 | 1 | West Leechburg Volunteer Fire Dept. |
| York | East Hopewell Township | 100% | \$500 | 1 | 8 | Airville Volunteer Fire Co., Alliance Fire Co., Citizens of Fawn Grove Fire Dept., Delta Volunteer Fire Co., Eureka Volunteer Fire Dept., North Hopewell/ Winterstown Fire Dept., Rose of New Freedom Fire Co., Shrewsbury Volunteer Fire Co. |
| York | Fawn Grove Borough | 0 | 0.005% | 13 | 1 | Citizens Volunteer Fire Co. |



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| York | Fawn Township | 0 | \$500 | 13 | 2 | Citizens Volunteer Fire Co. of Fawn Grove, Southern York County Emergency Medical Services |
| York | Felton Borough | 20% | \$500 | 6 | 1 | Alliance Fire and Rescue |
| York | Hopewell Township | 100% | \$500 | 0 | 8 | Airville Volunteer Fire Dept, Alliance Fire and Rescue, Citizens of Fawn Grove Fire Dept., Delta Volunteer Fire Department, Eureka Volunteer Fire Dept., North Hopewell/ Winterstown Fire Dept., Rose of New Freedom Fire Co., Shrewsbury Volunteer Fire Co., |
| York | Shrewsbury Borough | 100% | \$500 | 13 | 1 | Shrewsbury Volunteer Fire Company |
| York | Springfield Township | 100% | \$500 | 0 | 9 | Glen Rock EMS , Glen Rock Hose and Ladder, Goodwill Fire Co. #1 of Jacobus, Jacobus Lions Ambulance Co. , Loganville Fire Co., Seven Valleys Fire Co., Tri Community Ambulance |
| York | Windsor Township | 0 | \$500 | 8 | 4 | Alliance Fire Co., Laurel Fire Co., Southern Area Fire & Emergency Rescue, Yorkana Fire Co. |



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| York | York County | 50% 25% - 50% rebate depending on points | 0 | 0 | 43 | Alliance Fire and Rescue Services, Bridgeville Memorial Fire Co., Citizen's Volunteer Fire Co., Community Fire Co #1, Community Fire Co. of Seven Valleys, Community Volunteer Fire Co. # 1 of Yorkana, Craley Community Fire Co., Delta-Cardiff Company # 1, Dover Twp. Volunteer Fire Co., Eagle Fire Co. #1, East Prospect Fire Co., Eureka Volunteer Fire Dept., Fairview Twp Fire Dept. #1, Friendship Hose Fire Co. #1, Friendship Fire Co. of Hallam, Glen Rock Hose and Ladder Fire Co., Goldsboro Fire Co. #1, Goodwill Fire Co. #1, Goodwill Fire Co. #1 of York Twp., Jefferson Volunteer Fire Co., Lake Clarke Rescue, Laurel Fire Co. No.1, Loganville Fire Co., Monaghan Twp Volunteer Fire Co., Nashville Volunteer Fire Co.#1, |

