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Part 1

Realty Transfer Tax

§101. Short Title. This Part shall be known as the "Realty Transfer Tax Ordinance of Elizabethville Borough." (Ord. 274, 12/12/1988, §1)

§102. Authority. A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within Elizabethville Borough, regardless of where the documents making the transfer are made, executed or delivered, or where the actual settlements on such transfer took place as authorized by Article XI-D, "Local Real Estate Transfer Tax," 72 P.S. §8101-D et seq. (Ord. 274, 12/12/1988, §2)

§103. Definitions.

ASSOCIATION - a partnership, limited partnership, or any other form of unincorporated enterprise owned or conducted by two (2) or more persons other than a private trust or decedent's estate.

CORPORATION - a corporation, joint-stock association, business trust, or banking institution which is organized under the laws of this Commonwealth, the United States, or any other state, territory, foreign country or dependency.

DOCUMENT - any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments or like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless the consideration is payable over a period of time exceeding thirty (30) years, or instruments which solely grant, vest or confirm a public utility easement. "Document" shall also include a declaration of acquisition required to be presented for recording under §102 this Part

ELIZABETHVILLE BOROUGH - Elizabethville Borough of Dauphin County, Pennsylvania.

FAMILY FARM CORPORATION - a corporation of which at least seventy-five (75) percent of its assets are devoted to the business of agriculture and at least seventy-five (75) percent of each class of stock of the corporation is continuously owned by members of the same family. The business of agriculture shall not be deemed to include:

- (1) Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing,
- (2) The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities.
- (3) Fur farming.
- (4) Stockyard and slaughterhouse operations.

(5) Manufacturing or processing operations of any kind.

MEMBERS OF THE SAME FAMILY - any individual, such individual's brothers, sisters, the brothers and sisters of such individual's parents and grandparents, the ancestors and lineal descendants of any of the foregoing, a spouse of any of the foregoing, and the estate of any of the foregoing. Individuals related by the half-blood or legal adoption shall be treated as if they were related by the whole-blood.

PERSON - every natural person, association, or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term "person," as applied to associations, shall include the responsible members or general partners thereof, and as applied to corporations, the officers thereof.

REAL ESTATE -

(1) All lands, tenements or hereditaments within the Borough including without limitation buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees, and other improvements, immovables or interests which by custom, usage or law pass with a conveyance or land, but excluding permanently attached machinery and equipment in an industrial plant.

(2) A condominium unit.

(3) A tenant-stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

REAL ESTATE COMPANY - a corporation or association which is primarily engaged in the business of holding, selling or leasing real estate, ninety (90) percent or more of the ownership interest in which is held by thirty-five (35) or fewer persons and which:

(1) Derives sixty (60) percent or more of its annual gross receipts from the ownership or disposition of real estate.

(2) Holds real estate, the value of which comprises ninety (90) percent or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.

TITLE TO REAL ESTATE -

(1) Any interest in real estate which endures for a period of time, the termination of which is not fixed or ascertained by a specific number of years, including without limitation an estate in fee simple, life estate, or perpetual leasehold.

(2) Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the term by renewal or otherwise consists of a group of rights approximating those of an estate in fee simple, life estate or perpetual leasehold, including without limitation a leasehold interest or possessory interest under a lease or occupancy agreement for a term of thirty (30) years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

TRANSACTION - the making, executing, delivering, accepting, or presenting for recording of a document.

VALUE -

(1) In the case of any bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefor, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed, and ground rents, or a commensurate part thereof where such liens or other encumbrances and ground rents also encumber or are charged against other real estate; provided, that where such documents shall set forth a nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale.

(2) In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transactions without consideration or for consideration less than the actual monetary worth of the real estate, a taxable lease, an occupancy agreement, a leasehold or possessory interest, any exchange of properties, or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate tax for local real estate tax purposes for the common level ratio factor developed by the Pennsylvania Department of Revenue for Pennsylvania realty transfer tax base calculations

(3) In the case of an easement or other interest in real estate the value of which is not determinable under clause (1) or (2), the actual monetary worth of such interest.

(4) The actual consideration for or actual monetary worth of any executory agreement for the construction of buildings structures or other permanent improvements to real estate between the grantor and other persons existing before the transfer and not removed thereby or between the grantor, the agent or principle of the grantor of a related corporation, association or partnership and the grantee existing before or effective with the transfer.

(Ord. 274, 12/12/1988, §3)

§104. Imposition of Tax; Interest.

1. Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction, or any part thereof, a tax at the rate of one (1) percent of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording or within thirty (30) days of acceptance of such document or within thirty (30) days of becoming an acquired company.

2. The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by the recorder whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth.

3. It is the intent of this Part that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in The Local Tax Enabling Act, Act of December 31, 1965, P. L. 1257, 53 P.S. §6901 et seq., so that if any other political subdivision shall impose or hereafter shall impose such tax on the same person or transfer then the tax levied by time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half ($\frac{1}{2}$) of the rate and such one-half ($\frac{1}{2}$) rate shall become effective without any action on the part of the Elizabethville Borough; provided, however, that the Elizabethville Borough and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to one-half ($\frac{1}{2}$) of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under "The Local Tax Enabling Act."

4. If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due, shall be added and collected.

(Ord. 274, 12/12/1988, §4)

§105. Exempt Parties. The United States, the Commonwealth, or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment of the tax imposed by this Part. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax. (Ord. 274, 12/12/1988, §5)

§106. Excluded Transactions. The tax imposed by §104 shall not be imposed upon:

A. A transfer to the Commonwealth, or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings, or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments provided said reconveyance is made within one (1) year from the date of condemnation.

B. A document which the Borough is prohibited from taxing under the Constitution or statutes of the United States.

C. A conveyance to a municipality, township, school district or county pursuant to acquisition by the municipality, township, school district or county of a tax delinquent property at sheriff sale or tax claim bureau sale.

D. A transfer for no or nominal actual consideration which corrects or confirms a transfer previously recorded, but which does not extend or limit existing record legal title or interest.

E. A transfer of division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by cotenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.

F. A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister, and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one (1) year shall be subject to tax as if the grantor were making such transfer

G. A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.

H. A transfer for no or nominal actual consideration to a trustee of an ordinary trust where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries, whether or not such beneficiaries are contingent or specifically named. No such exemption shall be granted unless the Recorder of Deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.

I. A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust.

J. A transfer for no or nominal actual consideration from trustee to successor trustee.

K. A transfer (1) for no or nominal actual consideration between principal and agent or straw party; or (2) from or to an agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this Part.

Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this clause.

L. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the Department reasonably determines that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this Part.

M. A transfer from a corporation or association of real estate held of record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the

real estate being conveyed and where the stock of the corporation or the interest in the association has been held by the grantee for more than two (2) years.

N. A transfer from a nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that agency or authority as security for a debt or the grantee or a transfer to a nonprofit industrial development agency or authority.

O. A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if: (1) the grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conversion, energy production, pollution control, warehousing or agriculture; and, (2) the agency or authority has the full ownership interest in the real estate transferred.

P. A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.

Q. Any transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.

R. A transfer to a conservancy which possesses a tax exempt status pursuant to §501(c)(3) of the Internal Revenue Code of 1954, (68A Stat. 3, 26 U.S.C. §501(c)(3)) and which has its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.

S. A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least seventy-five (75) percent of each class of the stock thereof.

T. A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation.

U. A transaction wherein the tax due is one (\$1.00) dollar or less.

V. Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.

In order to exercise any exclusion provided in this Section, the true, full and complete value of the transfer shall be shown on the statement of value. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. For leases of coal, oil, natural gas or minerals, the statement of value may be limited to an explanation of the reason such document is not subject to tax under this Part.

(Ord. 274, 12/12/1988, §6)

§107. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof. Except as otherwise provided in §106, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this Part, corporations and associations are entities separate from their members, partners, stockholders or shareholders. (Ord. 274, 12/12/1988, §7)

§108. Acquired Company.

1. A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the changes do not affect the continuity of the company; and of itself or together with prior changes has the effect of transferring, directly or indirectly, ninety (90) percent or more of the total ownership interest in the company within a period of three (3) years.

2. With respect to real estate acquired after February 16, 1986, a family farm corporation is an acquired company when, because of voluntary or involuntary dissolution, it ceases to be a family farm corporation or when, because of issuance of transfer of stock or because of acquisition or transfer of assets that are devoted to the business of agriculture, it fails to meet the minimum requirements of a family farm corporation under this Part.

3. Within thirty (30) days after becoming an acquired company, the company shall present a declaration of acquisition with the recorder of each county in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such county. A copy of the Pennsylvania Realty Transfer Tax Declaration of Acquisition may be submitted for this purpose.

(Ord. 274, 12/12/1988, §8)

§109. Credits Against Tax.

1. Where there is a transfer of a residential property by a licensed real estate broker which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.

2. Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as consideration for the purchase of new, previously unoccupied residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to the builder toward the amount of tax due upon the transfer.

3. Where there is a transfer of real estate which is leased by the grantor, a credit for the amount of tax paid at the time of the lease shall be given the grantor toward the tax due upon the transfer.

4. Where there is a conveyance by deed of real estate which was previously sold under a land contract by the grantor, a credit for the amount of tax paid at the time of the sale shall be given the grantor towards the tax due upon the deed.

5. If the tax due upon the transfer is greater than the credit given under this Section, the difference shall be paid. If the credit allowed is greater than the amount of tax due, no refund or carryover credit shall be allowed.

(Ord. 274, 12/12/1988, §9)

§110. Extension of Lease. In determining the term of a lease, it shall be presumed that a right or option to renew or extend a lease will be exercised if the rental charge to the lessee is fixed or if a method for calculating the rental charge is established. (Ord. 274, 12/12/1988, §10)

§111. Proceeds of Judicial Sale. The tax herein imposed shall be fully paid, and have priority out of the proceeds of any judicial sale of real estate before any other obligation, claim, lien, judgment, estate or costs of the sale and of the writ upon which the sale is made except the State realty transfer tax, and the sheriff or other officer conducting said sale shall pay the tax herein imposed out of the first moneys paid to him in connection therewith. If the proceeds of the sale are insufficient to pay the entire tax herein imposed, the purchaser shall be liable for the remaining tax. (Ord. 274, 12/12/1988, §11)

§112. Duties of Recorder of Deeds.

1. As provided in 16 P.S. §11011-6, as amended by Act of July 7, 1983, (P.L. 40, No. 21), the Recorder of Deeds shall be the collection agent for the local realty transfer tax, including any amount payable to the Borough on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania Realty Transfer Tax, without compensation from the Borough.

2. In order to ascertain the amount of taxes due when the property is located in more than one (1) political subdivision, the Recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due for each municipality.

3. On or before the tenth of each month, the recorder shall pay over to the Borough all local realty transfer taxes collected, less two (2) percent for use of the county, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania Realty Transfer Tax. The two (2) percent commission shall be paid to the county.

4. Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the recorder shall re-record the deed or record the additional realty transfer tax form only when both the State and local amounts and a re-recording or recording fee has been tendered.

(Ord. 274, 12/12/1988, §12)

§113. Statement of Value. Every document lodged with or presented to the Recorder of Deeds for recording shall set forth therein and as a part of such document the true, full and complete value thereof, or shall be accompanied by a statement of value executed by a responsible person connected with the transaction showing such connection and setting forth

the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. The provisions of this subsection shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part. (Ord. 274, 12/12/1988, §13)

§114. Civil Penalties.

1. If any part of any underpayment of tax imposed by this Part is due to fraud, there shall be added to the tax an amount equal to fifty percent of the underpayment.

2. In the case of failure to record a declaration required under this Part on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax five (5) percent of the amount of such tax if the failure is for not more than one (1) month, with an additional five (5) percent for each additional month or fraction thereof during which such failure continues, not exceeding fifty (50) percent in the aggregate.

(Ord. 274, 12/12/1988, §14)

§115. Lien. The tax imposed by this Part shall become a lien upon the lands, tenements, or hereditaments, or any interest therein, lying, being situated, wholly or in part within the boundaries of the Borough, which lands, tenements, hereditaments, or interest therein, are described in or conveyed by or transferred by the deed which is the subject of the tax imposed, assessed and levied by this Part, said lien to begin at the time when the tax under this Part is due and payable, and continue until discharge by payment, or in accordance with the law, and the solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Dauphin County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. §7101 et seq., its supplements and amendments. (Ord. 274, 12/12/1988, §15)

§116. Enforcement. All taxes imposed by this Part together with interest and penalties prescribed herein, shall be recoverable as other debts of like character are recovered. (Ord. 274, 12/12/1988, §16)

§117. Regulations. The Borough Council is charged with enforcement and collection of the tax and is empowered to promulgate and enforce reasonable regulations for enforcement and collection of the tax. The regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 P.S. §8101 et seq. are incorporated into and made a part of this Part. (Ord. 274, 12/12/1988, §17)

§118. Penalties. Any person, firm or corporation who shall violate any provision of this Part shall, upon conviction thereof, be sentenced to pay a fine of not more than six hundred (\$600.00) dollars plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed thirty (30) days. Each day that a violation of this Part continues shall constitute a separate offense. And, further, such person shall be required to pay the amount of the tax together with interest thereon as provided in this Part. (Ord. 274, 12/12/1988, §18; as amended by Ord. 288, 8/8/1994)

Part 2
Local Services Tax

§201. Short Title. This Part shall be known and may be cited as the "Local Services Tax Ordinance." (Ord. 324, 10/8/2007, §1)

§202. Authority. This Part is enacted under the authority of the Local Tax Enabling Act, (P.L. 1257, No. 511), as amended. (Ord. 324, 10/8/2007, §1)

§203. Definitions. The following words and phrases, when used in this Part shall have the meanings ascribed to them in this Section, except where the context or language clearly indicates or requires a different meaning:

EMPLOYER - an individual, partnership, association, corporation, institution, governmental body or unit or agency or any other entity employing one (1) or more persons on a salary, wage, commission or other compensation basis, including a self-employed person.

INDIVIDUAL - any person, male or female, engaged in any occupation, trade or profession within the Borough.

OCCUPATION - any trade, profession, business or undertaking of any type, kind or character, including services, domestic or other, carried on or performed within the Borough for which compensation is charge or received, whether by means of salary, wages, commissions or fees, for services rendered.

TAX - the Local Services Tax levied by this Part.

TAX COLLECTOR - the person, public employee, or firm designated from time to time by the Borough Council of the Borough of Elizabethville to collect and administer the tax imposed by this Part.

(Ord. 324, 10/8/2007, §1)

§204. Levy. The Borough of Elizabethville hereby levies and imposes a tax in the amount of fifty-two (\$52.00) dollars for the calendar year of 2008 and each year thereafter for the privilege of engaging in an occupation within the limits of the Borough of Elizabethville. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Borough of Elizabethville and shall continue in force on a calendar-year basis, without annual reenactment unless the rate is subsequently changed. (Ord. 324, 10/8/2007, §1)

§205. Exemptions. The following individuals shall be exempt from payment of the Local Services Tax, as set forth herein:

A. Individuals earning less than twelve thousand (\$12,000.00) dollars in earned income and net profits from sources within the Borough. Individuals who believe they will qualify for such an exemption may be excluded from having such tax withheld during the year by completing a form, which shall be available from the employer, and by providing such supporting documentation as required by the Local Tax

Enabling Act. Any such individual who has been exempt from such tax withholding and who then receives in excess of twelve thousand (\$12,000.00) dollars for any calendar year shall pay the tax for that year by (1) having an amount withheld from their next paycheck equal to the pro rata payments not withheld up to that point in the calendar year; and (2) by having the pro rata amount withheld from each payroll period for the remainder of the calendar year.

B. Any person who served in any war or armed conflict in which the United States was engaged and who is honorably discharged or released under honorable circumstances from active service if, as a result of military service, the person is blind, paraplegic or a double or quadruple amputee or has a service-connected disability declared by the United States Veterans' Administration or its successor to be a total one hundred (100) percent permanent disability.

C. Any person who serves as a member of a reserve component of the armed forces and who is called to active duty at any time during the taxable year. Such reserve components shall mean, for the purposes of this subsection: United States Army Reserve, United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve; United States Air Force Reserve; the Pennsylvania Army National Guard of the Pennsylvania Air National Guard.

(Ord. 324, 10/8/2007, §1)

§206. Duty of Employer. Each employer within the Borough, as well as each employer situated outside the Borough who engages in business within the Borough is hereby charged with the duty of collecting from each of their employees within the Borough the tax of fifty-two (\$52.00) dollars per annum, a pro rata share of which shall be withheld from each employee during each payroll period and making a return and payment thereof to the Tax Collector. Further, each employer is hereby authorized to deduct this tax from each employee in their employ, whether the employee is paid by salary, wages or commission and whether or not part of all of such services are performed within the Borough. (Ord. 324, 10/8/2007, §1)

§207. Returns and Remittance. Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied by the Tax Collector. Each employer, in filing this return and making payment of the tax withheld from their employees, shall be entitled to retain a commission to cover the cost incurred from the extra bookkeeping necessary to record such transaction, calculated at the rate of two (2) percent of the gross tax due and payable provided that such tax is collected and paid over by the employer on or before the dates hereinafter set forth. If the employer fails to file the return and pay the tax, whether or not the employer makes a collection thereof from the salary, wages or commissions paid to the employee, the employer shall be responsible for the payment of the tax in full without deducting a commission and as though the tax had originally been levied against the employer. Each employer must remit withheld taxes to the Tax Collector within thirty (30) days after the end of each calendar quarter. (Ord. 324, 10/8/2007, §1)

§208. Payment of Tax for Individuals Engaged in More than One (1) Occupation.

1. Each individual who has more than one (1) occupation within the Borough shall be subject to the payment of this tax on their principal occupation. The principal employer shall deduct this tax and deliver evidence of deductions on a form to be furnished to the employer by the Tax Collector. Such form shall be evidence of deduction having been made and, when presented to any other employer, shall be authority for such employer to not deduct this tax from the employee's wages, but to include such employee on their return by setting forth the employee's name, address, and the name and account number of the employer who deducted this tax.

2. Priority of Claim.

A. In the event that a person is engaged in more than one (1) occupation or an occupation which requires their working in more than one (1) political subdivision during the calendar year, the priority of claim to collect such tax shall be in the following order:

(1) The political subdivision in which a person maintains their principal office or is principally employed.

(2) The political subdivision in which the person resides and works, if such a tax is levied by that political subdivision.

(3) The political subdivision in which a person is employed, and which imposes the tax, nearest in miles to the person's home.

B. The place of employment shall be determined as of the day the taxpayer first becomes subject to the tax during the calendar year. It is the intent of this provision that no person shall pay more than fifty-two (\$52.00) dollars in any calendar year as a Local Services Tax, irrespective of the number of political subdivisions within which such person may be employed within any given calendar year. In case of a dispute, a tax recipient of the taxing authority for that calendar year, declaring that the taxpayer has made prior payments, shall constitute prima facie certification of payment to all other political subdivisions.

3. Deduction or non-deduction and reporting by employers shall be in accordance with subsection (1) hereof.

4. In the event that the tax is levied by any local school district, the tax revenue is to be collected and distributed in accordance with the provisions of the Local Tax Enabling Act.

(Ord. 324, 10/8/2007, §1)

§209. Payment of Tax by Self-Employed Individuals.

1. All self-employed individuals who perform services of any type or kind engaged in any occupation or profession within the Borough shall be required to comply with this Part and pay the tax to the Tax Collector, a pro rata portion of the tax to be remitted quarterly, within one (1) month from the end of each calendar quarter.

2. In the event that a self-employed person is engaged in more than one (1) occupation within or without the Borough or an occupation that requires working in more than one (1) political subdivision during the year, reporting priority of claims and prima facie certification of payment shall be in accordance with §208.

(Ord. 324, 10/8/2007, §1)

§210. Imposition of Tax. All employers and self-employed individuals residing or having their place of business outside of the Borough but who perform services of any type or kind or engage in any occupation or profession with the Borough do, by virtue thereof, agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Part with the same force and effect as though they were residents of the Borough. Any individual engaged in an occupation with the Borough and an employee of a nonresident employer may, for the purpose of this Part, be considered a self-employed person, and in the event that this tax is not paid, the Borough shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.
(Ord. 324, 10/8/2007, §1)

§211. Administration of Tax.

1. The Tax Collector shall accept and receive payments of this tax and keep a record thereof showing the amount received by him from each employer or self-employed person, together with the date the tax was received.

2. The Tax Collector is hereby charged with the administration and enforcement of this Part and is hereby charged and empowered to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including the provisions for the examination of the payroll records of any employer subject to this Part; the examination and correction of any return made in compliance with this Part; and any payment alleged or found to be incorrect or as to which overpayment is claimed or found to have occurred or any payment made by a taxpayer who is exempt under the provisions of this Part. Any person aggrieved by any decision of the Tax Collector shall have the right to appeal to the Court of Common Pleas of Dauphin County as in other cases provided.

3. The Tax Collector is hereby authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the Tax Collector the means, facilities and opportunity for such examination.

(Ord. 324, 10/8/2007, §1)

§212. Collection of Unpaid Taxes; Interest.

1. In the event that any tax under this Part remains due or unpaid thirty (30) days after the due dates set forth above, the Tax Collector may sue for the recovery of any such tax due or unpaid under this Part, together with interest and penalty.

2. If for any reason the tax is not paid when due, interest at the rate of six (6) percent on the amount of the tax shall be calculated beginning with the due date of the tax, and a penalty of ten (10) percent shall be added to the flat rate of the tax for nonpayment thereof. Where suit is brought for the recovery of this tax, the individual liable therefore shall, in addition, be responsible and liable for the costs of collection.

(Ord. 324, 10/8/2007, §1)

§213. Restricted Use. The Borough may use funds derived from the Tax only as indicated herein. No less than twenty-five (25) percent of funds received from this tax shall be used to fund police, fire and/or emergency services; the remaining funds may be used for the following purposes:

- A. Road construction and/or maintenance.
- B. Reduction of property taxes.
- C. Property tax relief through a homestead/farmstead exclusion.

(Ord. 324, 10/8/2007, §1)

§214. Saving Clause.

1. Nothing contained in this Part shall be construed to empower the Borough to levy and collect the tax hereby imposed on any occupation not within the power of the Borough under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

2. If the tax hereby imposed under the provisions of this Part shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania as to any individual, the decision of the Court shall not affect or impair the right to impose or collect the tax or the validity of the tax so imposed on other persons or individuals as herein provided.

(Ord. 324, 10/8/2007, §1)

§215. Violations and Penalties. Whoever makes any false or untrue statement on any return required by this Part or whoever refuses inspection of his books, records or accounts in his custody and control setting forth the number of employees subject to this tax who are in his employment or whoever fails or refuses to file any return required by this Part shall be fined, upon conviction thereof, not more than six hundred (\$600.00) dollars plus costs of prosecution for each offense and, in default of payment of the fine and costs, shall be imprisoned not more than thirty (30) days for each offense. The action to enforce the fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has failed or refused to file a return required by this Part. (Ord. 324, 10/8/2007, §1)

Part 3

Discounts and Penalties

§301. Payments of Discounts and Penalties. From and after the effective date of this Part all taxes levied and assessed by the Borough of Elizabethville shall carry discounts and penalties as follows:

A. If payment is made within two (2) months from date of statement, a discount of two (2) percent shall be given.

B. If payment is made after two (2) months and before four (4) months from date of statement, the face amount thereof is payable.

C. If payment is made after four (4) months and before six (6) months from date of statement, a penalty of five (5) percent shall be payable.

D. If payment is made after six (6) months from date of statement, a penalty of ten (10) percent shall be payable.

(Ord. 232, 3/14/1977)

Part 4

Utility Pole License Tax

§401. Establishment and Rate. Be it ordained and enacted by the Borough Council of the Borough of Elizabethville, Dauphin County, Pennsylvania, and it is hereby ordained and enacted by authority of the same that on and after the final passage of this Part, all telegraph, telephone, electric light, electric power, heating and other companies as well as street car companies and corporations owning, erecting, maintaining or permitting to stand along the highways of the Borough of Elizabethville, Pennsylvania, shall pay an annual license tax of fifty (50¢) cents for each pole so owned, erected, maintained or permitted to stand along the highways of said Borough. (Ord. 72, 12/8/1941, §1)

§402. Assessments. The Secretary of said Borough of Elizabethville, Pennsylvania, shall assess all persons, companies and corporations made liable to this license tax under this Part and leave notice with such person, company or corporation assessed of the same at the time of making such assessment which shall be during the month of April of each year. (Ord. 72, 12/8/1941, §2)

§403. Due Date; Penalty. Such annual license tax levied as aforesaid shall be due and payable to the Borough Treasurer on the first day of July of each year. If not paid by the first day of August, following, ten (10) percent shall be added. All pole license tax remaining unpaid on the first day of December, following, shall be certified by the President of Borough Council to the Borough Solicitor who shall proceed to collect the same by action in assumpsit or otherwise as shall be provided by law. The President of Borough Council shall make affidavit to the statements filed for warrants issued. (Ord. 72, 12/8/1941, §3)

Part 5
Earned Income Tax

§501. Definitions. The following words and phrases, when used in this Part, shall have the meanings ascribed to them in this Part, except where the context clearly indicates or requires a different meaning.

ASSOCIATION - a partnership, limited partnership or any other unincorporated group of two (2) or more persons.

BUSINESS - an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association or any other entity.

CORPORATION - a corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania or any other State territory, foreign country or dependency.

EARNINGS - salaries, wages, commissions and other compensation as defined in this Part.

EMPLOYER - an individual, partnership, association, corporation, governmental body or unit or agency, or any other entity employing one (1) or more persons on a salary, wage, commission or other compensation basis.

INCOME TAX OFFICER - person designated by the Borough Council of this taxing district to administer the provisions of this Part.

NET PROFITS - the net income from the operation of a business, profession or other activity, after provision for all costs and expenses incurred in the conduct thereof, either paid or accrued in accordance with the accounting system used in such business, profession or other activity, but without deduction of taxes based on income.

NONRESIDENT - an individual, partnership, association or other entity domiciled outside this taxing district.

PERSON - a natural person, partnership, corporation, fiduciary or association. Whenever used in any Section prescribing and imposing a penalty, the term "person" as applied to associations, shall mean the partner or members thereof, and as applied to corporations, the officers thereof.

RESIDENT - an individual, partnership, association or other entity domiciled in this taxing district.

SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION - salaries, wages, commissions, bonuses, incentive payments, fees and tips that may accrue or be received by an individual for services rendered, whether directly or through an agent and whether in cash or in property; not including periodic payment for sick or disability benefits and those commonly recognized as old-age benefits, retirement pay or pensions paid to persons retired from service after reaching a specific age or after a stated period of employment, or public assistance or unemployment compensation payments made by any

governmental agency or any wages or compensation paid by the United States to any person for active service in the Army, Navy or Air Force of the United States or any bonus or additional compensation paid by the United States or the Commonwealth of Pennsylvania or any other State for such service.

TAXABLE - subject to the tax imposed by this Part.

TAXPAYER - a person, whether an individual, partnership, association or any other entity required hereunder to file a return of earnings or net profits, or to pay a tax thereon.

(Ord. 182, 2/14/1966, §1)

§502. Imposition of Tax.

1. A tax for general revenue purposes of one (1) percent is hereby imposed on the following:

A. Salaries, wages, commissions and other compensation earned on and after the effective date of this Part, by individual residents of this taxing district.

B. Salaries, wages, commissions and other compensation earned on and after the effective date of this Part by individual nonresidents of this taxing district in this taxing district.

C. Net profits earned on and after the effective date of this Part by residents of this taxing district.

D. Net profits earned on and after the effective date of this Part, in this taxing district, by nonresidents of this taxing district.

2. The tax levied under subsections (A) and (B) herein shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to a person who is employed by him. The tax levied under subsections (C) and (D) herein shall relate to and be imposed on the net profits of any business, profession or other activity carried on by any person or persons.

3. The tax levied by this Part shall be applicable to salaries, wages, commissions and to net profits earned in the period beginning on the effective date of this Part and ending December 31, 1966.

(Ord. 182, 2/14/1966, §2)

§503. Declaration and Payment of Tax.

1. Every taxpayer who during the taxable period can reasonably be expected to earn net profits or earnings not subject to the provisions of §504, relating to collection at source, shall make and file with the income tax officer, on a form prescribed by the income tax officer, a declaration setting forth the amount of net profits anticipated by him for such taxable period and subject to tax, the amount of estimated tax imposed there on by this Part, and such other relevant information as the income tax officer may require.

2. The declaration of estimated tax shall be filed and the tax shall be paid at the following times:

A. If said net profits or earnings can reasonably be expected on or before the 15th day of April of the taxable period, the taxpayer shall file a declaration on or before said date and shall pay the estimated tax shown thereon in equal quarterly installments on or before the said 15th day of April and on or before the 15th day of the following July, October and January.

B. If said net profits or earnings cannot be reasonably be expected on or before April 15th of the taxable period, but can be reasonably expected subsequent to said date, the taxpayer shall file his declaration on or before the first of said remaining quarterly installment dates on which the taxpayer can first reasonably be expected to earn such net profits or earnings and shall pay the estimated tax shown thereon in equal installments on or before said remaining quarterly installment dates.

C. If the taxpayer elects to file a declaration on a fiscal year basis, different from the taxable period, setting forth his estimated net profits or earnings for a period included in the taxable period, then in lieu of filing his declaration and making payments thereon at the times set forth in subsections (A) and (B) hereinabove, he may:

(1) Pay the quarterly installments of the estimated tax according to the declaration filed for the portion of the taxable period included in said fiscal year;

(2) On or before the one hundred and fifth (105th) day after the close of the fiscal year file a declaration of the estimated tax for the portion of the taxable period included in the succeeding fiscal year and pay said tax in equal quarterly installments beginning with the due date of the filing and ending with the first quarterly installment due after the close of the taxable period.

3. Where the taxpayer who has filed a declaration required hereinabove shall thereafter reasonably be expected to earn during the taxable period, additional net profits or earnings not subject to collection at source, or shall find that he has overestimated his net profits or earnings, he may file an amended declaration with the income tax officer setting forth such relevant information as the income tax officer may require.

4. Every taxpayer who is required to file a declaration of estimated tax under the provisions of this Section shall make and file with the income tax officer on a form prescribed by the income tax officer, a final return showing all net profits and earnings during the taxable period, the total amount of tax due thereon, the amount of the estimated tax paid under the provisions of this Section, the amount of the tax that has been withheld pursuant to the provisions of §504 and the balance of the tax due.

5. The final return shall be filed at the following times:

A. If the taxpayer's declaration is filed on a calendar year basis, he shall file his final return on or before the 15th day of April after the close of such calendar year.

B. If the taxpayer's declaration is filed on a fiscal year basis, he shall file his final return on or before the 105th day after the close of the fiscal year.

6. The percentage of the total net profits of any calendar or fiscal year of a taxpayer beginning or ending within the taxable year to which the tax imposed by this Part shall be applicable shall be equal to the same percentage of such total net profits as the number of days in any such year within such period bears to the total number of days in any such year.

7. At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall make demand for the refund or credit in the case of overpayment.

8. In the event of the death of the taxpayer during the taxable period, his personal representative, or in the absence of a personal representative, his heirs as designated by the Pennsylvania Intestate Act of 1947, as amended, or as hereafter amended or supplemented, shall file his final return within sixty (60) days after the taxpayer's death and pay the tax due or demand refund in the case of overpayment.

9. In the event the taxpayer's taxable net earned income consists solely of salary, wages, commissions or other compensation, the tax on which has been withheld by his employer and returned to the income tax officer, such taxpayer shall be relieved of the necessity of filing a return.

10. The final return shall include net profits and earnings taxable under any other ordinances of this taxing district for the same calendar year or fiscal year so that but one (1) inclusive return shall be filed by every taxpayer for any one (1) calendar or fiscal year.

(Ord. 182, 2/14/1966, §3)

§504. Collection at Source.

1. Every employer within this taxing district who employs one (1) the more on a salary, wage, commission or other compensation basis shall deduct at the time of the payment thereof the tax imposed by this Part on the earnings due to his employee or employees within thirty (30) days after the end of the quarter of the year following the effective date of this Part and within thirty (30) days of the end of each quarter of a year thereafter, shall make and file a return with the income tax officer on a form prescribed by the income tax officer, setting forth the taxes so deducted and such other relevant information as the income tax officer may require and shall pay to this taxing district the amount of taxes so deducted.

2. On or before the 31st day of January after the taxable period, every such employer shall make and file with the income tax officer, on a form prescribed by the income tax officer:

A. A return showing the total amount of the earnings of his employee or employees during the portion of the preceding calendar year ending December 31 and embraced within the taxable period, the total amount of tax deducted and the total amount of tax paid to this taxing district.

B. A return for each employee showing the total amount of the employee's earnings during the portion of the preceding calendar year ending December 31 and embraced within the taxable period, the amount of tax deducted therefrom, the employee's Social Security number, name and address and such other relevant information as the income tax officer may require. Such employer on or before January 31 of each of said years shall furnish a copy of such return to the employee named in the return.

C. The said returns shall include the earnings taxable under any other ordinance of this taxing district for the same calendar year so that one (1) return shall be filed by an employer for any one (1) calendar year.

3. Every employer who discontinues business prior to the close of the taxable year shall within thirty (30) days after the discontinuance of business file the returns hereinabove required and pay the tax due. Where discontinuance of business is due to the death of the employer, his personal representative, or in the absence of a personal representative, his heirs as designated by the Pennsylvania Intestate Act of 1947, as amended or as hereafter amended or supplemented, shall within sixty (60) days after the death of the employer file his return and pay the tax due or demand a refund in the case of overpayment.

4. The failure or omission of any employer to make the deductions required by this Section shall not relieve any employee from the payment of the tax or from complying with the requirements of this Part relating to the filing of declarations and returns.

5. If an employer makes a deduction of tax as required by this Section, the amount deducted shall constitute in the hands of such employer a trust fund held for the account of this taxing district as beneficial owner thereof, and the employee from whose earnings such tax was deducted shall be deemed to have paid such tax.

6. The withholding of taxes from earnings and the payment and return thereof by the employer under the provisions of this Section shall not be required in respect to earnings of domestic servants, farm labors and casual labor not in the course of the employer's business. This subsection shall not be construed to exempt such employees from the requirements of filing a declaration and a return of such earnings and the payment of tax thereon under the provisions of §503.

(Ord. 182, 2/14/1966, §4)

§505. Powers and Duties of the Income Tax Officer.

1. It shall be the duty of the income tax officer to collect and receive the taxes, fines and penalties imposed by this Part. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and, if paid by such person in respect of another person, the name of such person and the date of such receipt.

2. The income tax officer is hereby charged with the administration and enforcement of the provisions of this Part, and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to

any matter pertaining to the administration and enforcement of this Part, including provisions for the re-examination and correction of declarations and returns and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred and to prescribe forms necessary for the administration of this Part.

3. The income tax officer and agents designated in writing by him are hereby authorized to examine the books, papers and records of any person in order to verify the accuracy of any declaration or return, or, if no declaration or return was filed, to ascertain the tax due. Every person is hereby directed and required to give to the income tax officer or to any agent so designated by him the opportunity for such examination and investigations as are hereby authorized.

4. Any information gained by the income tax officer, his agents or by any other official, agent or employee of this taxing district as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this Part shall be confidential and shall not be disclosed to any person except for official use in connection with the administration or enforcement of this Part or as otherwise provided by law.

5. Any person aggrieved by any action of the income tax officer shall have the right of appeal as provided by law.

(Ord. 182, 2/14/1966, §5)

§506. Suit for Collection of Tax.

1. The income tax officer may sue in the name of this taxing district for the recovery of taxes due and unpaid under this Part.

2. Any suit brought to recover the tax imposed by this Part shall be begun within six (6) years after such tax is due or within six (6) years after a declaration or return has been filed, whichever date is later; provided, however, that this limitation shall not prevent the institution of a suit for collection of any tax due or determined to be due in the following cases:

A. Where no declaration or return was filed by a person although a declaration or return was required to be filed by him under the provisions of this Part.

B. In the case of a false or fraudulent declaration or return with the intent to evade tax.

C. Where any person has deducted taxes under the provisions of this Part and has failed to pay the amounts so deducted to this taxing district.

(Ord. 182, 2/14/1966, §6)

§507. Interest and Penalties. If for any reason the tax is not paid when due, interest at the rate of six (6) percent per annum on the amount of said tax, and an additional penalty of one-half (1/2) percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed. (Ord. 182, 2/14/1966, §7)

§508. Payments and Refunds. The income tax officer is hereby authorized to accept payments of the amount of tax claimed by this taxing district in any case where any person disputes the validity or amount of this taxing district's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the income tax officer, the amount of the overpayment shall be refunded to the person who paid. (Ord. 182, 2/14/1966, §9)

§509. Applicability.

1. The tax imposed by this Part shall not apply:

A. To any person as to whom it is beyond the legal power of this taxing district to impose the tax herein provided for under the Constitution of the United States and the Constitution and laws of the Commonwealth of Pennsylvania.

B. To the net profits of any institution or organization operated for public, religious, educational or charitable purposes, to an institution or organization not organized or operated for private profit, or to a trust or a foundation established for any of the said purposes.

C. To the net profits of any corporation which is subject to the Pennsylvania Corporate Net Income Tax or exempt from the Pennsylvania Corporate Net Income Tax and any foreign corporation which is subject to the Pennsylvania Franchise Tax or exempt from the Pennsylvania Franchise Tax.

2. This Section shall not be construed to exempt any person who is an employer from the duty of collecting the tax at source from his employees and paying the amount collected to this taxing district under the provisions of §504 of this Part.

(Ord. 182, 2/14/1966, §9)

§510. Fines and Penalties for Violation.

1. Any person who fails, neglects or refuses to make any declaration or return required by this Part; any employer who fails, neglects or refuses to pay the tax deduced from this employees; any person to refuses to permit the income tax officer or any agent properly designated by him to examine his books, records and papers; and any person who makes any incomplete, false or fraudulent return to avoid the payment of the whole or any part of the tax imposed by this Part, shall, upon conviction therefor, be sentenced to pay a fine of not more than five hundred dollars (\$500.00) for each offense, and costs, and in default of payment, be imprisoned for a period not exceeding thirty (30) days. [Ord. 288]

2. Any person who, except as permitted by the provisions of subsection (4) of §505 of this Part, divulges of any information which is confidential under the provisions of said subsection shall, upon conviction therefor, be sentenced to pay a fine of not more than five hundred dollars (\$500.00) for each offense, and costs, and in default of payment, to be imprisoned for a period not exceeding thirty (30) days. [Ord. 288]

3. The penalties imposed under this Section shall be in addition to any other penalty imposed by any other Section of this Part.

4. The failure of any person to receive or procure the forms required for making any declaration or return required by this Part shall not excuse him from making such declaration or return.

(Ord. 182, 2/14/1966, §10; as amended by Ord. 288, 8/8/1994)

Part 6
Per Capita Tax

§601. Authority for Enactment. This Part is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §6901 et seq., as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania. (Ord. 144, 3/11/1957; as revised by Ord. 288, 8/8/1994)

§602. "Resident" Defined. The word "resident" as used in this Part shall mean every adult eighteen (18) years of age or older who lives within the Borough. (Ord. 144, 3/11/1957; as revised by Ord. 288, 8/8/1994)

§603. Imposition of Tax. Every resident shall pay five dollars (\$5.00) for the present calendar year and each year hereafter. (Ord. 144, 3/11/1957; as revised by Ord. 288, 8/8/1994)

§604. Collection. All taxes, interests, costs and penalties imposed by this Part shall be collected by the Borough tax collector. (Ord. 144, 3/11/1957; as revised by Ord. 288, 8/8/1994)

§605. Penalty. Any resident or inhabitant who fails or refuses to pay the tax or to render accurate information to an assessor concerning his residence or age, shall, upon conviction thereof, be sentenced to pay a fine not more than six hundred dollars (\$600.00) plus costs and, in default of payment of said fine and costs, to imprisonment for a term not to exceed thirty (30) days. (Ord. 144, 3/11/1957; as revised by Ord. 288, 8/8/1994)

