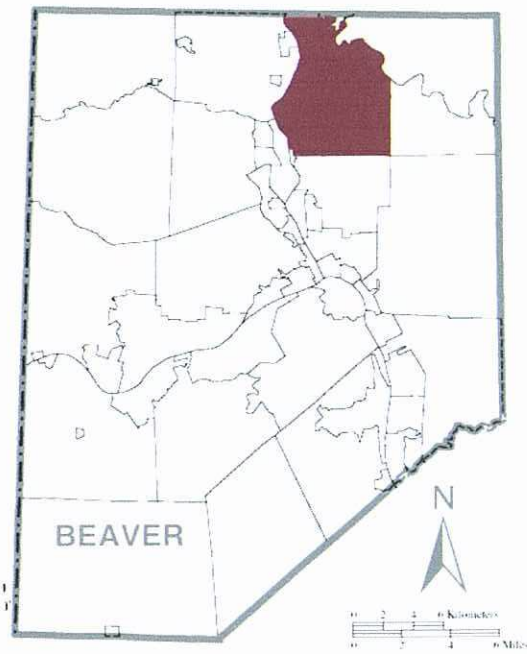


North Sewickley Township Beaver County, PA

Chapter 24 Taxation, Special



CODIFICATION OF ORDINANCES

CHAPTER 24

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CHAPTER 24 TAXATION

History: Ordinance No. 14, March 10, 1956 repealed; Ordinance No. 15, April 2, 1956; Ordinance No. 21, March 29, 1959; Ordinance No. 22, March 30, 1964; Ordinance No. 23A, July, 1967; and Ordinance No. 107, July 10, 2001.

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PART 1

Tax on Mobile Homes¹

§24-101

There is hereby imposed a tax of two dollars (\$2.00) per month on the use or occupancy of each mobile home on the use or occupancy of each mobile home suitable for living quarters situate at any place within the Township of North Sewickley, whether or not said mobile home be situate in a mobile home park².

§24-102

¹ The term "Mobile Home" replaces the term "House Trailers."

² The term "Mobile Home Park" replaced the term "Trailer Court."

The owner of each and every mobile home situate within the Township of North Sewickley shall pay a tax of two dollars (\$2.00) per month for the use or occupancy of any house trailer suitable for living quarters, and it is hereby further provided that the landowner upon whose property the said mobile home is situate shall be responsible to the Township and liable for the payment of the said tax during the time that the trailer is situate upon his property.

§24-103

In accordance with the terms of the statute authorizing the imposition of this tax, it is hereby provided that no such tax shall be levied for the first thirty (30) days that a mobile home is in the mobile home park or parking lot.

§24-104

The aforesaid tax hereby imposed shall be paid by the owner of the mobile home, and in default of the owner of the mobile home then by the owner of the property on which the mobile home is located to the tax collector of North Sewickley Township. The said tax shall be paid monthly and shall become due and payable on the first of each and every month from the date of March 10, 1956 to the end of the current fiscal year, and for each and every month during the succeeding years that the tax shall be reimposed by action of the Supervisors.

§24-105

The tax collector of North Sewickley Township is hereby authorized to collect the tax imposed by this Chapter and to deduct the sum of five percent (5%) as commission for collection.

§24-106 VIOLATIONS

Any individual, person, firm, association, partnership, or corporation violating the terms of this Chapter shall be subject to a fine of not less than twenty-five dollars (\$25.00) nor more than three hundred dollars (\$300.00) which may be enforced in the manner provided by the Second-Class Township Code for the enforcement of Ordinances.

PART 2

Amusement Tax

§24-201 TITLE

This Part shall be known and may be cited as the "Amusement Tax Ordinance."

§24-202 DEFINITIONS

The singular shall include the plural, and the masculine shall include the feminine.

- A. **AMUSEMENT:** All manner and forms of entertainment, including among others, theatrical or operatic performances, concerts, moving picture shows, vaudeville, circuses, carnivals, fairs and side shows, all forms of entertainment at fair grounds and amusement parks, athletic contests or diversion, including among others, wrestling matches, boxing and sparring exhibitions, bathing, swimming, archery, shooting, riding, dancing, playing golf, and all other forms of diversion, contests, displays and games, as well as all other methods of obtaining monetary admission charges, donations, contributions, or monetary charges of any character, from the general public, or a limited or selected number thereof.
- B. **ESTABLISHED PRICE:** Regular monetary charge of any character whatever, including donations, contributions, fixed and exacted, or in any manner fixed and received by producers, as herein defined from the general public, or a limited or selected number thereof, directly or indirectly, for the privilege to attend or engage in any entertainment or amusement provided that when such entertainment or amusement is conducted at any roof garden, night club, cabaret, or other place where the charge for admission is wholly, or in part, included in the price paid for refreshment, service or merchandise, the amount paid for admission to such amusement shall be deemed to be the amount of the cover or minimum charge, if any.
- C. **PERSON:** Every individual person, copartnership, association, unincorporated enterprise owned by two (2) or more persons or corporations, domestic or foreign. Whenever used in any clause prescribing and imposing a penalty, or both, the term "person" as applied to copartnerships or associations, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.
- D. **PLACE OF AMUSEMENT:** Any place, indoors or outdoors, within the Township of North Sewickley where the general public or a limited or selected number thereof may, upon payment of an established price, attend or engage in any amusement as herein defined, including, among others, theaters, opera houses, moving picture houses, amusement parks, stadiums, arenas, baseball parks, skating rinks, circus or carnival tents or grounds, fair grounds, halls, lodge rooms, riding academies, golf courses, bathing and swimming places, dance halls, tennis courts, archery, rifle or shotgun ranges, roof gardens, cabarets, night clubs, and other like places.
- E. **PRODUCER:** Any person, as herein defined, conducting any place of amusement, as herein defined, where the general public, or a limited or selected number thereof may, upon the payment of an established price, attend or engaged in any amusement.
- F. **TEMPORARY AMUSEMENT:** An amusement to be conducted at one location for a period of less than one (1) month.

§24-203

- A. On and after the effective date of this Chapter, it shall be unlawful for any producer to continue to conduct, or thereafter to begin to conduct any form of amusement at any permanent or temporary place of amusement, or any itinerant form of amusement within the Township of North Sewickley, unless an amusement permit or permits shall have been issued to him as

hereinafter prescribed and the tax herein imposed paid in accordance with the provisions herein made.

- B. Every producer desiring to continue to conduct or hereafter to begin to conduct any amusement within the Township of North Sewickley shall file an application for a permanent, temporary or itinerant amusement permit or permits, as the case may be with the Tax Collector. Every application for such permit or permits shall be made upon a form prescribed, prepared, and furnished by the Tax Collector, and shall set forth the name under which the applicant conducts or intends to conduct a permanent or temporary place, or an itinerant form of amusement, the location of the permanent or temporary place of amusement and such other information as the Tax Collector may require. If the applicant has or intends to have more than one place of amusement within the Township of North Sewickley, the application shall state the location of each place of amusement, and in the case of itinerant form of amusement, the date and length of time such amusement is to be conducted at each place. In the case of an application for a permit for a temporary place of amusement, the application shall state the name and address of the owner, lessee, or custodian of the premises upon which such amusement is to be conducted. If the applicant is an association or a corporation, the application shall state the names and addresses of the principal officers thereof, and any other information prescribed by the Tax Collector for purposes of identification. The application shall be signed by the producer, if a natural person, and in the case of an association, by a member or partner thereof, and in the case of a corporation by an officer thereof.
- (1) At the time of making such application, the applicant shall pay to the Tax Collector a permit fee of one dollar (\$1.00) for each temporary or annual permit.
 - (2) Upon approval of the application and the payment of any permit fee or fees herein required, the Tax Collector shall grant and issue to each applicant an annual or temporary amusement permit for each place of amusement within the Township of North Sewickley set forth in his application. Amusement permits shall not be assignable, and shall be valid only for the persons in whose names they are issued, and for the conduct of amusements at the places designated therein, and shall at all times be conspicuously displayed at the places for which they are issued. All permits for permanent places of amusement shall expire on the thirty-first day of December next succeeding the date upon which they are issued, unless sooner suspended, surrendered, or revoked for cause by the proper authorities of the Township of North Sewickley. Permits for temporary places of amusement or for forms of itinerant amusement shall expire at the time specified therein. The producer of an itinerant form of amusement shall notify the Tax Collector promptly of any change in the original contemplated itinerary, either as to the date, or time of, the conduct of the amusement at each place.
- C. Permits issued for permanent places of amusement, under the provisions of this Chapter, may be renewed annually before the first day of January, upon application made to the Tax Collector and the payment of a renewal fee of one dollar (\$1.00). Whenever any permit, issued under the provisions of this Chapter, is defaced, destroyed, or lost, the Tax Collector may issue a duplicate permit to the holder of the defaced, destroyed, or lost permit upon the payment of a fee of fifty cents (50¢).
- D. The Tax Collector may suspend, or, after hearing, revoke an amusement permit whenever he finds that the holder thereof has failed to comply with any of the provisions of this Chapter. Upon suspending or revoking any amusement permit, the Tax Collector shall request the holder thereof the surrender to him immediately, all permits, or duplicates thereof, issued to him and the holder shall surrender promptly all such permits to the Tax Collector as requested. Whenever the Tax Collector suspends an amusement permit, he shall notify the holder immediately and the Board of Supervisors of the Township of North Sewickley shall afford him a hearing, if requested, within five (5) days of such notice. After such hearing, the Board of

Supervisors of the Township of North Sewickley shall either rescind the order of suspension, or good cause appearing therefore, shall continue the suspension or revoke the permit.

§24-204

- A. A tax is hereby imposed upon the sale of admission to the places of amusement, or the privilege to engage therein, in said Township, at the rate of five percent (5%) or one-half cent (\$.005) for each ten cents (\$.10) or fraction thereof, of the established price charged the general public, or a limited or selected group thereof, by any producer for such admission, or privilege, which shall be paid by the person acquiring the same.
- B. In the case of persons (except bona fide employees of a producer, or municipal or Commonwealth officers on official business or totally blind persons) admitted free or at reduced rates to any place of amusement, at a time when and under circumstances under which an established price is charged to other persons, the tax, imposed by this Chapter, shall be computed on the established price charged to such other persons of the same class for the same or similar accommodations, to be paid by the person so admitted.
- C. In the case of persons having the permanent use of boxes or seats in any place of amusements, or a lease for the use of such box or seat in such place of amusement, the tax, imposed by this Chapter, shall be computed on the established price for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder, such tax to be paid by the lessee or holder.

§24-205

- A. Producers shall collect the tax imposed by this Chapter and shall be liable to the Board of Supervisors of the Township of North Sewickley as agents thereof for the payment of the same into the treasury through the Tax Collector, as hereinafter provided in this Chapter.
- B. Where permits are obtained for conducting temporary amusements by persons who are not the owners, lessees, or custodians of the places where the amusements are to be conducted, or where the temporary amusement is permitted by the owner, lessee or custodian of any place, to be conducted without the procurement of a permit or permits, required by this Chapter, the tax, imposed by this Chapter, shall be paid by the owner, lessee, or custodian of such place where such temporary amusement is held or conducted, unless paid by the producer conducting the amusement.

§24-206

- A. For the purpose of ascertaining the amount of tax payable by the producers to the Board of Supervisors of the Township of North Sewickley, it shall be the duty of:
 - (1) Every producer, except as hereinafter provided, conducting a place of amusement, on or before the tenth (10th) day of each month, after the effective date of this Chapter, to transmit to the Tax Collector on a form prescribed and prepared by him, a report of the amount of tax collected by him during the preceding month.
 - (2) Every producer, conducting a temporary place of amusement or itinerant form of amusement, shall file a report with the Tax Collector, or his duly authorized agent, promptly after each performance.
- B. All reports required under this Section shall show such information as the Tax Collector shall prescribe.
- C. Every producer, at the time of making every report by this Chapter, shall compute and pay to the Tax Collector, the taxes collected by him and due to the Board of Supervisors of the Township of North Sewickley during the period for which the report is made, provided, however, that such producer may deduct therefrom two percent (2%) thereof, providing payment is made on or before the due date thereof. The amount of all taxes, imposed under

the provisions of this Chapter shall, in the case of places of permanent amusement be due and payable on the tenth 10th) day of the next succeeding month, and in the case of temporary or itinerant forms of amusement, it shall be due and payable on the day the reports in such cases are required to made under this Chapter, and all such taxes shall bear interest at the rate of one-half of one percent (1/2%) per month, or fraction of a month, from the date they are due and payable until paid.

§24-207

If any producer shall neglect or refuse to make any report or payment as herein required, an additional ten percent (10%) of the amount of the tax shall be added by the Tax Collector and collected. All such taxes shall be recoverable by the Solicitor as other debts due the Township are not by law recoverable.

§24-208

If the Tax Collector is not satisfied with the report and payment of tax made by any producer under the provisions of this Chapter, he is hereby authorized and empowered to make a determination of the tax due by such producer, based upon the facts contained in the report, or upon any information within his possession, and for this purpose, the Tax Collector of the Township of North Sewickley is authorized to examine the books, papers, tickets, ticket stubs and records of any producer taxable under this Chapter, to verify the accuracy of any report or payment made under the provisions thereof or to ascertain whether the taxes imposed by this Chapter have been paid.

§24-209

If any producer shall neglect or refuse to make any report and payment of tax required by this Chapter, or if, as a result of an investigation by the Tax Collector, a report is found to be incorrect, the Tax Collector shall estimate the tax due by such producer and determine the amount due by him for taxes, penalties and interest thereon.

§24-210

All taxes, interest and penalties collected or received under the provisions of this Chapter shall be paid into the Treasury of the Township of North Sewickley for the use and benefit of the Township of North Sewickley.

§24-211

The Tax Collector is hereby authorized and directed to make and keep such records, prepare such forms and take such other measures as may be necessary or convenient to carry this Chapter into effect and may, in his discretion, require reasonable deposits to be made by applicants for temporary permits.

§24-212 PENALTIES

Any person, copartnership, association or corporation who shall fail, neglect or refuse to comply with any of the terms or provisions of this Chapter or of any regulation or requirement pursuant thereto and authorized thereby shall be subject to a fine or penalty not to exceed one hundred dollars (\$100.00) and costs for each such offense, or to undergo imprisonment for not more than thirty (30) days for the nonpayment of such fine or penalty and costs within ten (10) days from the imposition thereof. Such fine or penalty imposed by this Chapter shall be in addition to any other penalty imposed by any other part of this Chapter.

PART 3

Per Capita Tax

§24-301 ENABLING LEGISLATION

Pursuant to the authority contained in the provisions of Act 481 of the General Assembly of the Commonwealth of Pennsylvania approved June 25, 1947, P.L. 1145, as amended, there is hereby assessed and levied a per capita Township tax for the calendar year 1959, and subsequent years, against each resident or inhabitant of the Township of North Sewickley over twenty-one (21) years of age in the amount of two dollars (\$2.00)

§24-302

The provisions of this Chapter shall be and remain in full force and effect, and there is hereby assessed and levied a per capita Township tax against each resident or inhabitant of the Township of North Sewickley over twenty-one (21) years of age in the amount of two dollars (\$2.00) for each and every calendar year subsequent to the year 1959 without further action of the Board of Supervisors of the Township of North Sewickley, except for reenactment as provided in the aforesaid statute.

§24-303

It shall be the duty of the assessor of the Township of North Sewickley to prepare a list of residents or inhabitants and their respective addresses in said Township over twenty-one (21) years of age and return the same with the other taxable property in said Township as provided by law. All such lists of residents or inhabitants shall be included and certified in a list of taxable property to be certified to the Board of Supervisors of the Township of North Sewickley.

§24-304

The duly elected Collector of Taxes is hereby designated as the person to collect said per capita tax for and in behalf of the said Township.

§24-305

All such per capita tax assessed and levied under the provisions of this Chapter and all penalties shall be collected in accordance with the provisions of the Act of Assembly of the Commonwealth of Pennsylvania, known as the "Local Tax Collection Law" of May 25, 1945, P.L. 1050, its supplements and amendments.

§24-306 PENALTIES

All taxpayers subject to the payment of per capita taxes shall be entitled to a discount of two percent (2%) from the amount of such tax upon making payment of the whole amount thereof within two (2) months of the date of the tax notice. All taxpayers who shall fail to make the payment of such taxes charged against them for a period of four (4) months after the date of the tax notice shall be charged a penalty of five percent (5%) which penalty shall be added to and become a part of the said tax.

§24-307 AUTHORITY

This Chapter is passed pursuant to the provisions of an Act of Assembly of the Commonwealth of Pennsylvania, No. 481, approved the 25th day of June, 1947, P.L. 1145, as amended, and is in addition to any and all other taxes that may be assessed and levied by the Township of North Sewickley.

PART 4

Transfer of Real Estate Tax

§24-401 DEFINITIONS

The following words and phrases when used in this Chapter shall have the meanings ascribed to them in this Chapter, except where the context clearly indicates a different meaning:

- A. **ASSOCIATION:** A partnership, limited partnership, or any form of unincorporated enterprise, owned or conducted by two (2) or more persons.
- B. **CORPORATION:** A corporation or joint stock association organized under the laws of this Commonwealth, the United States, or any other State, territory, or foreign country or dependence, including, but not limited to banking institutions.
- C. **DOCUMENT:** Any deed, instrument or writing whereby any lands, tenements or hereditaments within this Commonwealth, or any interest therein shall be granted, bargained, sold, or otherwise conveyed to the grantee, purchaser or any other person, but does not include wills, mortgages, transfers between husband and wife, transfers between parent and child or the spouse of such a child or between parent and trustee for the benefit of a child or the spouse of such child, by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the purpose of placing a mortgage or ground rent upon the premises, correctional deeds without consideration, transfers to the United States, the Commonwealth of Pennsylvania, or to any of their instrumentalities, agencies or political subdivisions, by gift, dedication or deed of confirmation in connection with condemnation proceedings, leases, a conveyance to a trustee under a recorded trust agreement for the express purpose of holding the title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debt, or a transfer by the owner of previously occupied residential premises to a building of new residential premises when such previously occupied residential premises is taken in trade by such builder as part of the consideration from the purchaser of a new previously unoccupied residential premises.
- D. **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 mean the partners or members thereof and as applied to corporations, the officers thereof.
- E. **VALUE:** In the case of any document granting, bargaining, selling or otherwise conveying any land, tenement, or hereditament, or interest therein, the amount of the actual consideration therefore, including liens or other encumbrances thereon, and ground rents, or a commensurate part of the liens or other encumbrances thereon, and ground rents where such liens or other encumbrances and ground rents, also encumber or are charged against other lands, tenements or hereditaments, provided that where such document shall set forth a small or nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for, the contract of sale, or in the case of a gift from the actual monetary worth of the property granted, bargained, sold, or otherwise conveyed, which in either event shall not be less than the amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

§24-402

One and after the first day of May 1964 a tax of one percent (1%) of the actual value of the land conveyed is hereby imposed on each and every sale, conveyance, or transfer of real estate laying within the geographical limits of the Township of North Sewickley.

§24-403

The tax shall be due and payable at the time of the actual transfer as evidenced by the delivery of the deed or other document of conveyance. Payment of the tax shall be evidence of the deed itself by the affixing of stamps or in such other manner as the tax collectors shall determine. Whatever method of indicating payment is used, the notation on the deed shall show the date of payment, the amount of tax paid, and the name of the tax collector.

§24-404

This tax shall be payable at the office of the duly designated tax collector, by the grantee named in the deed or other document of conveyance. The Board of Supervisors, by resolution, may appoint the Recorder of Deeds of Beaver county as tax collector for this tax, or from time to time, any other individual so designated by such a resolution.

§24-405

The tax collector may require of each grantee that he make an affidavit as to the actual consideration paid for the transfer, or in the event there is no actual consideration, the grantee shall make an affidavit as to the actual value of the real estate transferred. In lieu of such an affidavit, the tax collector may accept a copy of the sales agreement as sufficient evidence of the purpose price and determine the tax on that basis.

§24-406

To determine whether or not there is any evasion of the tax, the tax collector may request the solicitor for the Township to examine the records in the Office of the Recorder of Deeds of Beaver County, Pennsylvania, and the Board of Supervisors shall pay the Solicitor for the services so rendered.

§24-407

It shall be unlawful for any person to:

- A. Fail or refuse to pay the tax imposed by this Chapter.
- B. Fail or refuse to comply with the provisions of this Chapter or regulations adopted by the tax collector.
- C. Make any notations upon any deed or other document of conveyance indicating payment of the tax, except the collector of this tax.

§24-408

In the event that the tax is not paid when due, the tax collector may collect in addition to the tax, interest at the rate of six percent (6%) per annum on the unpaid balance, which interest shall accrue from the date of delivery of the deed or other document of conveyance.

§24-409

The tax collector shall keep a record of all collections of taxes showing the parties to the transfer for which the tax was paid.

§24-410

The tax collector shall have the right to bring a suit before any Justice of the Peace, or the Court of Common Pleas of Beaver County, Pennsylvania, to enforce the collection of any tax due under the terms of this Chapter. The secretary of the Township, upon instructions from the Board of Supervisors, shall have the authority to file such suits in the name of the Township. All such suits shall be handled through the Township Solicitor.

§24-411 PENALTIES

Any person violating this Chapter or any portion thereof shall be subject to a fine of not more than two hundred dollars (\$200.00) for each offense, and in default of payment, shall be subject to imprisonment in the Beaver County Jail for not more than thirty (30) days.

PART 5

Earned Income Tax

§24-501 DEFINITIONS

In compliance with the requirements of the Local Tax Enabling Act of 1965, the following words and phrases, when used in this Chapter shall have the meaning ascribed to them in this Part as follows:

- A. **ASSOCIATION:** A partnership, limited partnership, or any other unincorporated group of two (2) or more persons.
- B. **BUSINESS:** An enterprise, activity, profession, or any other undertaking of an unincorporated nature conducted for profit or ordinarily conducted for profit whether by as a person, partnership, association, or any other entity.
- C. **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.
- D. **CURRENT YEAR:** The calendar year for which the tax is levied.
- E. **DOMICILE:** The place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent, and as otherwise specified and defined in the Local Tax Enabling Act of 1965.
- F. **EARNED INCOME:** Salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property, not including, however, wages or compensations paid to persons on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness, disability or retirement or payments arising under Workmen's Compensation Acts, occupational disease acts and similar legislation, or payments commonly recognized as old age benefits, retirement pay or pensions paid to persons retired from services after reaching a specified age or after a stated period of employment or payments commonly known as public assistance, or employment compensation payments made by any governmental agency or payments to reimburse expenses or payments made by employers or labor unions for wage and salary supplemental programs, including but not limited to, programs covering hospitalization sickness, disability or death, supplemental programs including, but not limited to, programs covering hospitalization sickness, disability or death, supplemental unemployment benefits, strike benefits, social security and retirement.
- G. **INCOME TAX OFFICIER OR OFFICER:** Person, public employee or private agency designated by the Township Board of Supervisors to collect and administer the tax on earned income and net profits.
- H. **EMPLOYER:** A person, partnership, association, corporation, institution, governmental body or unit or agency, or any other entity, employing one or more persons for a salary, wage, commission or other compensation.
- I. **NET PROFIT:** The net income from the operation of a business, profession or other activity, exception corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in such business, profession or other activity but without deduction of taxes based on income.
- J. **NONRESIDENT:** A person, partnership, association or other entity domiciled outside the taxing district.
- K. **PERSON OR INDIVIDUAL:** A natural person.

- L. **PRECEEDING YEAR:** The calendar year before the current year.
- M. **RESIDENT:** A person, partnership, association, or other entity domiciled in the taxing office.
- N. **SUCCEEDING YEAR:** The calendar year following the current year.
- O. **TAXPAYER:** A person, partnership, association, or other entity, required hereunder to file a return of earned income or net profits or to pay a tax thereon.

§24-502 IMPOSITION OF TAX

- A. An annual tax for general revenue purposes of one-half of one percent (.5%) is hereby imposed on:
 - (1) The earned income of all residents of the Township of North Sewickley earned or paid after the first Monday of July 1967;
 - (2) And on all income earned or paid after the first Monday of July 1967, by or to nonresidents of the Township of North Sewickley for work done or services performed or rendered in the Township of North Sewickley;
 - (3) And on the net profit earned after the first Monday of July 1967 of businesses, professions or other activities conducted by residents;
 - (4) And on the net profit earned after the first Monday of July 1967 of businesses, professions or other activities conducted in the Township of North Sewickley by nonresidents.
- B. The tax levied under (1) and (2) of this Section shall related to and be imposed upon salaries, wages, commissions, bonuses, incentive payments, fees, and other earned income paid by an employer on his behalf to any person who is employed by or rendered services to him. The tax levied under (3) and (4) shall relate to and be imposed on the net profits or other earned income of any business, profession or enterprise carried on by any person as owner or proprietor, either individually or in association with some other person or persons.
- C. Said tax shall first be levied, collected and paid with respect to the earned income and net profits of individuals, businesses, professions and other activities earned during the period between the first Monday of July 1967 and ending on December 31, 1967, and each and every calendar year thereafter.

§24-503 DECLARATION AND PAYMENT OF TAX

- A. Net Profits:
 - (1) Every taxpayer who anticipates any net profits shall on or before September 15, 1967, make and file with the Income Tax Officer on a form prescribed by the Income Tax Officer, a declaration of his estimated net profits during the period beginning the first Monday of July 1967 and ending on December 31, 1967, setting forth the estimated net profits anticipated by him during the said period and subject to tax, the amount of tax imposed by this Chapter on such estimated profits and such other information as the Income Tax Officer shall require. The taxpayer making the declaration shall, at the time of filing thereof, pay to the Collector one-half of the estimated tax as shown due thereon and the remaining balance on January 15 of the succeeding year. Beginning in the calendar year 1968 and for each calendar year thereafter, every taxpayer making net profits shall on or before April 15 of the current year, make and file with the Income Tax Officer on a form prescribed and approved by the Officer, a declaration of his estimated net profits during the period beginning January 1, and ending December 31 of the current year, and pay to the Officer in four (4) equal quarterly installments the tax due thereon as follows: the first installment at the time of filing the declaration, and the other installments on or before June 15 of the current year, September 15 of the current year, and January 15 of the succeeding year, respectively.

- (2) Any taxpayer who first anticipates any net profit after April 15, of the current year, shall make and file the declaration hereinabove required on or before June 15 of the current year, September 15 of the current year, or December 31 of the current year, whichever of these dates next follows the date on which the taxpayer first anticipates such net profit, and pay to the Officer in equal installments the tax due thereon or before the quarterly payment date which remain after filing the declaration.
- (3) Every taxpayer making net profits shall on or before April 15 of the succeeding year, make and file with the Income Tax Officer on a form prescribed or approved by the Officer a final return showing the amount of net profits earned during the period beginning January 1 of the current year, and ending December 31 of the current year, the total amount of tax due thereon and the total amount of tax paid thereon, and at the time of said filing the final return, the taxpayer shall pay to the Officer the balance of tax due or shall make demand for refund or credit in the case of overpayment.

Any taxpayer may, in lieu of paying the fourth quarterly installment of his estimated tax, elect to make and file with the Income Tax Officer on or before January 31 of the succeeding year, the final return as hereinabove required.
- (4) The Income Tax Officer is hereby authorized to provide by regulation for the making and filing of adjusted declarations of estimated net profits, and for the payments of the estimated tax in cases where the taxpayer who has filed the declaration hereinabove required anticipates additional net profit not previously declared or finds that he has over estimated net profit.
- (5) Every taxpayer who discontinues business prior to December 31 of the current year shall, within thirty (30) days after the discontinuance of business, file his final return as hereinabove required and pay the tax due.

B. **Earned Income:** Each taxpayer who has earned income shall on or before April 15 of the succeeding year, make and file with the Income Tax Officer on a form prescribed or approved by the Officer a final return showing the amount of earned income received during the period beginning the first Monday of July 1967 and ending December 31, 1967, and for each calendar year thereafter beginning on January 1, of the then current year, and ending on December 31, of the then current year, the total amount of tax due thereon, the amount of tax therein that has been withheld pursuant to the provisions relating to the collection at source and the balance of tax due. At the time of filing the final return, the taxpayer shall pay the balance of the tax due and shall make demand for refund or credit in the case of overpayment.

C. **Earned Income Not Subject to Withholding:**

- (1) Each taxpayer who is employed for a salary, wage, commission or other compensation and who received any earned income not subject to the provisions of Section 24-504 of this Chapter relating to collection at source, shall make and file with the Income Tax Officer, on a form prescribed or approved by the Officer, a quarterly return on or before October 31, 1967, on or before January 31, 1968, and for the calendar year of 1968, and each calendar year thereafter on or before April 30 of the current year, July 31 of the current year, October 31 of the current year and January 31 of the succeeding year, setting forth the aggregate amount of earned income not subject to withholding by him during the three (3) month periods ending September 30, 1967, and December 31, 1967, and for each calendar year thereafter for the three (3) month periods ending March 31 of the current year, and December 31 of the current year, respectively, and subject to the tax, together with such information as the Officer may require. Every taxpayer making such returns shall, at the time of filing thereof, pay to the Officer the amount of tax shown as due thereon.

§24-504 COLLECTION AT SOURCE

- A. Every employer having an office, factory, workshop, branch, warehouse or other place of business within the Township of North Sewickley and who employs one or more persons,

other than domestic servants, for a salary, wage, commission or other compensation, shall on or before July 31, 1967, register with the Income Tax Officer his name and address and such other information as the Officer may require and thereafter shall, within fifteen (15) days after becoming an employer register as hereinbefore stated.

- B. Every employer have an office, factory, workshop, branch, warehouse or other place of business within the Township of North Sewickley who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall deduct at the time of payment thereof, the tax imposed by this Chapter on the earned income due to his employee or employees, and shall on or before October 31, of the year 1967, January 31, 1968, and for the calendar year of 1968 and each calendar year thereafter on or before April 30, of the current year, July 31 of the current year, October 31 of the current year, and January 31 of the succeeding year, file a return and pay to the Officer the amount of taxes deducted during the preceding three (3) month ending March 31, of the current year and December 31 of the current year, respectively. Such returns, unless otherwise agreed upon between the Income Tax Officer and employer shall show the name and Social Security number of each such employee, the earned income of such employee during such preceding three (3) month period, the tax deducted therefrom, the political subdivisions imposing the tax upon such employee, the total earned income tax of all such employees during such preceding three (3) month period, and the total tax deducted therefrom and paid with the return.

Any employer who for two (2) of the preceding four (4) quarterly periods has failed to deduct the proper tax, or any part thereof, or has failed to pay over the proper amount of tax to the taxing authority, may be required by the Income Tax Officer to file his return and pay the tax monthly. In such cases, payments of tax shall be made to the Officer on or before the last day of the month succeeding the month for which the tax was withheld.

- C. On or before February 28 of the succeeding year, every employer shall file with the Officer:
- (1) An annual return showing the total amount of earned income paid, the total amount of tax deducted, and the total amount of tax paid to the Income Tax Officer for the period beginning January 1, of the current year, and ending December 31, of the current year.
 - (2) A return withholding statement for each employee employed during all or any part of the period beginning the first Monday of July 1967 and ending December 31, 1967, of this year, and for each calendar year thereafter beginning January 1 of the current year, and ending December 31 of the current year, setting forth the employees name, address, and Social Security number, the amount of earned income paid to the employee during said period, the amount of tax withheld, and the political subdivisions imposing the tax upon such employee, and the amount of tax paid to the Income Tax Officer. Every employer shall furnish two (2) copies of the individual return to the employee for whom it is filed.
- D. Every employer who discontinues business prior to December 31 of the current year, shall, within thirty (30) days after the discontinuance of business, file the returns and withholding statements hereinabove required and pay the tax due.
- E. Except as otherwise provided in the Local Tax Enabling Act of 1965, every employer who willfully or negligently fails or omits to make the deductions required by this Chapter or omits to make the deductions required by this Section shall be liable for payment of the taxes which he was required to withhold to the extent that such taxes have not been recovered from the employee.
- F. The failure or omission of any employer to make the deductions required by this Chapter shall not relieve any employee from the payment of the tax or from complying with the requirements of this Chapter relating to the filing of declarations and returns.

§24-505 POWERS AND DUTIES OF INCOME TAX OFFICER

- A. It shall be the duty of the Income Tax Officer to collect and receive the taxes, fines, and penalties imposed by this Chapter. It shall also be his duty to keep a record showing the

amount received by him from each person or business paying the tax and the date of such receipt.

- B. Each Income Tax Officer, before entering upon his official duties, shall give and acknowledge such bonds as required and authorized by the Local Tax Enabling Act of 1965.
- C. The Income Tax Officer is hereby charged with the administration and enforcement of the provisions of this Chapter 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 Chapter, including provisions for the reexamination and correction of declarations and returns, and of payments alleged or found to be incorrect, or as to which an overpayment is found to have occurred, and to make refunds in cases of overpayment for any period of time not exceeding six (6) years subsequent to the date of payment of the sums involved, and to prescribe forms necessary for the administration of the Chapter. No rule or regulation of any kind shall be enforceable until it has been approved by Resolution of the Township Supervisors. A copy of such rules and regulations currently in force shall be available for public inspection.
- D. The Income Tax Officer shall refund, on petition of and proof by the taxpayer, earned income tax paid on the taxpayer's ordinance and necessary expenses to the extent that such expenses are not paid by the taxpayer's employer.
- E. The Income Tax Officer and agents designated by him are hereby authorized to examine the books, papers, and records of any employer or of any taxpayer or of any person whom the Officer reasonably believes to be an employer or taxpayer, 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 employer and every taxpayer and every person whom the Officer reasonably believes to be an employer or taxpayer, is hereby directed and required to give to the Officer, or to any agent designated by him, the means, facilities, and opportunity for such examination and investigation as are hereby authorized.
- F. Any information gained by the Income Tax Officer, his agents, or by any other official or agent of the Township, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this Chapter shall be confidential, except for official purposes and except in accordance with a proper judicial order, or as otherwise provided by law.
- G. The Income Tax Officer is authorized to establish different filings, recording, and payment dates for taxpayers whose fiscal years do not coincide with the calendar year.

§24-506 COLLECTION OF UNPAID TAXES

- A. The Income Tax Officer may sue in the name of the Township for the recovery of taxes due and unpaid under this Chapter.
- B. Any suit brought to recover the tax imposed by this Chapter shall be begun within three (3) years after such tax is due, or within three (3) years after the declaration or return has been filed, whichever date is later, provided, however, that this limitation shall not prevent the institution of suit for the collection of any tax due or determined to be due in the following cases:
 - (1) Where no declaration or return was filed by any person, although a declaration or return was required to be filed under provisions of this Ordinance, there shall be no limitation.
 - (2) Where an examination of the declaration or return filed by any persons, or of other evidence relating to such declaration or return in the possession of the Officer, reveals a fraudulent evasion of taxes, there shall be no limitation.
 - (3) In the case of a substantial understatement of tax, law liability of twenty-five percent (25%) or more, and no fraud, suit may be begun within six (6) years.

- (4) Where any person has deducted taxes under the provisions of this Chapter, and has failed to pay the amounts so deducted to the Officer, or where any person has willfully failed or omitted to make the dedications required by this Section, there shall be no limitation.
 - (5) This Section shall not be construed to limit the Township from recovering delinquent taxes by any other means provided by the Local Tax Enabling Act of 1965.
- C. The Income Tax Officer may sue for recovery of any erroneous refund provided such suit is begun within two (2) years after making such refund, except that the suit may be brought within five (5) years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

§24-507 INTEREST AND PENALTIES

If for any reason, the tax is not paid when due, interest at the rate of six percent (6%) per annum on the amount of said tax, and an additional penalty of one-half of one percent (.5%) of the amount of 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 therefore shall, in addition, be liable for the cost of collection and the interest and penalties herein imposed.

§24-508 PENALTIES FOR VIOLATION OF CHAPTER

- A. Any person who fails, neglects or refuses to make any declaration or return required by this Chapter or any employer who fails, neglects or refuses to register or pay the tax deducted from his employees, or fails, neglects and refuses to deduct or withhold the tax from his employees, or any person who refuses to permit the Income Tax Officer, or any agent designated by him to examine his books, records and papers, and any person who knowingly makes any incomplete, false, or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this Chapter shall, upon conviction thereof, before any Justice of the Peace, Alderman, or District Magistrate, or Court of competent jurisdiction in the County of which the Township of North Sewickley is a political subdivision, 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 of said fine and costs be imprisoned for a period not exceeding thirty (30) days as provided by the Local Tax Enabling Act of 1965.
- B. Any person who divulges any information which is confidential under the provisions of this Chapter shall, upon conviction thereof, before any Justice of the Peace, Alderman or District Magistrate, or Court of competent jurisdiction, 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 of said fines and costs to be imprisoned for a period of not exceeding thirty (30) days.
- C. The penalties imposed under this Chapter shall be in addition to any other penalties imposed by any other section of this Chapter.
- D. The failure of any person to receive or procure forms required for making the declaration or returned required by this Chapter shall not excuse him from making such declaration or return.

§24-509 POWERS OF INCOME TAX COLLECTOR

The Income Tax Collector appointed under the provisions of this Chapter and in accordance with the Local Tax Enabling Act of 1965 shall have all powers, with reference to the collection of the taxes imposed by the terms and provisions of this Chapter, set forth and granted to such tax collectors by the terms and provisions of The Local Tax Enabling Act of 1965, as now in effect or as hereafter may be amended.

§24-510 APPLICABILITY

The tax imposed by this Chapter shall not apply:

- A. To any person as to whom it is beyond the legal power of the Township of North Sewickley to impose the tax herein provided for under the Constitution of the United States and the Constitution and the laws of the Commonwealth of Pennsylvania.
- B. To institutions or organizations operated for public, religious, educational, or charitable purposes, or to institutions or organizations not organized or operated for private profit or to trusts and foundations established for any of the said purposes.
- C. This Chapter 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 the Income Tax Collector under the provisions of this Chapter.

PART 6
Economic Revitalization Tax Assistance

§24-601 SHORT TITLE

This Chapter shall be known as the “North Sewickley Township Economic Revitalization Tax Assistance Ordinance.”

§24-602 DEFINITIONS

As used in this Chapter:

- A. **DETERIORATED PROPERTY:** Any industrial, commercial or other business property, excluding property used primarily for residential purposes, owned by an individual, association, or corporation located in a “deteriorating area,” as hereinafter defined, or any such property which has been the subject of an order by a governmental agency requiring such property to be vacated, condemned or demolished by reason of noncompliance with laws, ordinance or regulations.
- B. **IMPROVEMENT:** Repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use or amenity, or is brought into compliance with laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.
- C. **DETERIORATING AREA:** Those areas in the Township which may, at some future date, be determined to be deteriorating areas by resolution of the North Sewickley Township Supervisors in accordance with the standards as set forth in the Local Economic Revitalization Tax Assistance Act of 1977, P.L. 237, Section 4(a) (72 P.S. 4725(a)).

§24-603 EXEMPTION

There is hereby exempted from real property taxation the assessed valuation of improvements to deteriorated properties in the amounts and in accordance with the provisions and limitations set forth in Sections 24-604 and 24-605 below.

§24-604 LIMITATIONS

The tax exemption set forth in Section 24-603 shall be limited to a tax exemption on the actual increase in assessed valuation attributable to the actual cost of the improvements, provided that such improvements are in compliance with all applicable laws, ordinances and regulations during the entire period of exemption.

§24-605 SCHEDULES

The following schedule of taxes exempted shall apply to all properties satisfying the provisions and limitations hereinbefore and hereinafter set forth:

Eligible Tax Year	Percentage of Tax exemption on Eligible Assessment
Year 1	100%
Year 2	75%
Year 3	50%
Year 4	25%

§24-606 APPLICABILITY

- A. The exemption hereinbefore authorized shall be upon the property exempted and shall not terminate upon the sale or exchange of the property.
- B. The cost of improvements to be exempted in the schedule of taxes exempted existing at the time of the initial request for tax exemption shall be applicable to that exemption request, and subsequent amendments to this Chapter, if any, shall not apply to requests initiated prior to the adoption of such an amendment.

§24-607 PROCEDURE

- A. Any person desiring a tax exemption pursuant to this Chapter shall notify the Township Secretary in writing on a form provided by such office, at the time such person secures his building permit, or if no building permit or other notification of improvement is required in a particular instance, at the time of commencement of construction.
- B. A copy of such exemption shall be forwarded by the Township Secretary to the Beaver County Board of Assessment and Revision of Taxes. Thereafter, such Board shall, after completion of the improvement, assess the improvement separately, calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established in this Chapter and notify both the taxpayer and the Township of the reassessment and of the amounts of the assessment eligible for an exemption. Appeals from the reassessment and the amounts eligible for the exemption may be taken by the taxpayer or by the Township as provided by general law.
- C. The form hereinbefore prescribed shall require the following verified information:
 - (1) The date the building permit or alteration permit was issued for such improvements, if applicable;
 - (2) The type and scope of improvement;
 - (3) A summary of the plan of the improvement;
 - (4) The estimated cost of the improvement;
 - (5) The person or persons performing the work on the improvements;
 - (6) The location of the property being improved;
 - (7) A statement as to whether or not the property has been condemned by any governmental body and the date of condemnation; and
 - (8) Any additional information that the county assessment officer or the Permit Office may require for the application of the provisions of this Chapter.
- D. The application requirement set forth in Subsection A. hereof shall be deemed to be mandatory. Failure of any person desiring a tax exemption to comply with the application requirements contained therein shall be conclusively presumed to be a waiver of any right to claim a real estate exemption as provided by this Chapter.