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PART 1
EARNED INCOME AND NET PROFITS

§101 Short Title. This Part 1 shall be known and may be cited as the “Earned Income and Net Profit Tax Ordinance.”

§102 Definitions. Except as provided in this section, or where the context clearly indicates or requires a different meaning, the words and phrases when used in this Part 1 shall have the same meanings ascribed to them in this section as such terms are defined in §6913 of the Local Tax Enabling Act (53 P.S. §6913), including any and all amendments thereto.

LETA: The Local Tax Enabling Act, 53 P.S. §6901 *et seq.*, as amended.

Municipality: The Municipality of Mt. Lebanon, Pennsylvania.

§103 Imposition of Tax. The tax levied under this Part 1 shall be applicable to Earned Income received and to Net Profits earned in the period beginning January 1 of the Current Year, and ending December 31 of the Current Year, or for Taxpayer fiscal years beginning in the Current Year, and the tax shall continue in force on a calendar year or Taxpayer fiscal year basis, without annual reenactment, as if levied for each Succeeding calendar Year, unless the rate of the tax is subsequently changed. The tax shall be at the rate of one-and-three-tenths percent (1.3%) for each calendar year (or Taxpayer fiscal year, as the case may be), upon all Residents of the Municipality, and is levied for general revenue purposes.

§104 Declaration and Payment of Tax.

104.1 Net Profits.

104.1.1 Every Taxpayer making Net Profits shall, on or before April 15 of the Current Year, make and file with the Officer, on a form prescribed or 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.

104.1.2 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 on or before the quarterly payment dates which remain after the filing of the declaration.

- 104.1.3 Every Taxpayer shall, on or before April 15 of the Succeeding Year, make and file with the 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. At the time of 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 Officer, on or before January 31 of the Succeeding Year, the final return as hereinabove required.

- 104.1.4 The Officer is 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 a Taxpayer who has filed the declaration hereinabove required anticipates additional Net Profits not previously declared or finds that he has overestimated his anticipated Net Profits.

- 104.1.5 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.

104.2 Earned Income.

- 104.2.1 Annual Earned Income Tax Return: Every Taxpayer shall, on or before April 15 of the Succeeding Year, make and file with the Officer on a form prescribed or approved by the Officer a final return showing the amount of Earned Income received 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, the amount of tax paid thereon, the amount of tax thereon 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 or shall make demand for refund or credit in the case of overpayment.

104.2.2 Earned Income not Subject to Withholding. Every Taxpayer who is employed for a salary, wage, commission, or other compensation and who received any Earned Income not subject to the provisions relating to collection at source shall make and file with the Officer, on a form prescribed or approved by the Officer, a quarterly return 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 March 31 of the Current Year, June 30 of the Current Year, September 30 of the Current Year, and December 31 of the Current Year, respectively, and subject to the tax, together with such other information as the Officer may require. Every Taxpayer making such return shall, at the time of filing thereof, pay to the Officer the amount of tax shown as due thereon.

§105 Collection at Source.

- 105.1 Every Employer having an office, factory, workshop, branch, warehouse or other place of Business within the Municipality who employs one (1) or more Persons, other than domestic servants, for a salary, wage, commission or other compensation, who has not previously registered, shall, within the fifteen (15) days after becoming an Employer, register with the Officer his name and address and such other information as the Officer may require.
- 105.2 Every Employer having an office, factory, workshop, branch, warehouse, or other place of Business within the Municipality who employs one (1) 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 Part 1 on the Earned Income due to his employee or employees, and shall, 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 periods ending March 31 of the Current Year, June 30 of the Current Year, September 30 of the Current Year, and December 31 of the Current Year, respectively. Such return unless otherwise agreed upon between the 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 of all such employees during such preceding three (3) month period, and the total tax deducted therefrom and paid with the return.

An 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 Municipality may be required by the 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.

- 105.3 On or before February 28 of the Succeeding Year, every Employer shall file with the Officer:
- 105.3.1 an annual return showing the total amount of the Earned Income paid, the total amount of tax deducted, and the total amount of tax paid to the Officer for the period beginning January 1 of the Current Year and ending December 31 of the Current Year.
 - 105.3.2 a return withholding statement for each employee employed during all or any part of the period beginning January 1 of the Current Year and ending December 31 of the Current Year, setting forth the employee's name, address and Social Security number, the amount of Earned Income paid to the employee during said period, the amount of tax deducted, the political subdivisions imposing the tax upon such employee, the amount of tax paid to the Officer. Every Employer shall furnish two (2) copies of the individual return to the employee for whom it is filed.
- 105.4 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.
- 105.5 Except as otherwise provided in Section 6913(IX) of the LTEA, every Employer who willfully or negligently omits or fails 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.
- 105.6 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 1 relating to the filing of declarations and returns.

§106 Powers and Duties of Officer.

- 106.1 It shall be the duty of the Officer to collect and receive the taxes, fines and penalties imposed by this Part 1. 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.

106.2 Each Officer, before entering upon his official duties, shall give and acknowledge a bond to the Municipality and those other political subdivisions also appointing him. If such political subdivisions shall by resolution designate any bond previously given by the Officer as adequate, such bond shall be sufficient to satisfy the requirements of the subsection.

Each such bond shall be joint and several, with one or more corporate sureties which shall be surety companies authorized to do business in this Commonwealth and duly licensed by the Insurance Commissioner of this Commonwealth.

Each bond shall be conditioned upon the faithful discharge by the Officer, his clerks, assistants and appointees of all trusts confided in him by virtue of his office, upon the faithful execution of all duties required of him by virtue of his office, upon the just and faithful accounting or payment over, according to law, of all moneys and all balances thereof paid to, received or held by him by virtue of his office and upon the delivery to his successor or successors in office of all books, papers, documents or other official things held in right of his office.

Each such bond shall be taken in the name of the Municipality and any other appointing authority or authorities, and shall be for the use of the political subdivision or political subdivisions appointing the Officer, and for the use of such other Person or Persons for whom money shall be collected or received, or as his or her interest shall otherwise appear, in case of a breach of any of the conditions thereof by the acts or neglect of the principal on the bond.

The Municipality or other political subdivisions appointing the Officer or any Person may sue upon the said bond in its or his own name for its or his own use.

Each such bond shall contain the name or names of the surety company or companies bound thereof. The Municipality and other political subdivisions appointing the Officer shall fix the amount of the bond at an amount equal to the maximum amount of taxes which may be in the possession of the Officer at any given time.

The Municipality and other political subdivisions appointing the Officer may, at any time, upon cause shown and due notice to the Officer, and his surety or sureties, require or allow the substitution or the addition of a surety company acceptable to the Municipality and such other political subdivisions for the purpose of making the bond sufficient in amount, without releasing the surety or sureties first approved from any accrued liability or previous action on such bond.

The Officer's bond shall be held in the custody of the Secretary of the Municipality.

- 106.3 The Officer charged with the administration and enforcement of the provisions of this Part 1 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 1, 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 make refunds in cases of overpayment, for payment of the sum involved, and to prescribe forms necessary for the administration of this Part 1. No rule or regulation of any kind shall be enforceable unless it has been approved by resolution by the Commission. A copy of such rules and regulations currently in force shall be available for public inspection.
- 106.4 The Officer shall refund, on petition of and proof by the Taxpayer, Earned Income tax paid on the Taxpayer's ordinary and necessary Business expenses, to the extent that such expenses are not paid by the Taxpayer's Employer.
- 106.5 The 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 investigations, as are hereby authorized.
- 106.6 Any information gained by the Officer, his agents, or by any other official or agent of the Municipality, as a result of any declarations, returns, investigations, hearings, or verifications required or authorized by this Part 1, shall be confidential, except for official purposes and except in accordance with a proper judicial order, or as otherwise provided by law.
- 106.7 The Officer is authorized to establish different filing, reporting and payment dates for Taxpayers whose fiscal years do not coincide with the calendar year.

§107 Compensation of Income Tax Officer. The Income Tax Officer shall receive such compensation for his services and expenses as determined by the Municipality.

§108 Suit for Collection of Tax.

- 108.1 The Officer may sue in the name of the Municipality for the recovery of taxes due and unpaid under this Part 1.
- 108.2 Any suit brought to recover the tax imposed by this Part 1 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 a suit for the collection of any tax due or determined to be due in the following cases:

108.2.1 Where no declaration or return was filed by any Person although a declaration or return was required to be filed by him under the provisions of this Part 1, there shall be no limitation.

108.2.2 Where an examination of the declaration or return filed by any Person, 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.

108.2.3 In the case of substantial understatement of tax liability of twenty-five percent (25%) or more and no fraud, suit shall be begun within six (6) years.

108.2.4 Where any Person has deducted taxes under the provisions of this Part 1, and has failed to pay the amounts so deducted to the Officer, or where any Person has willfully omitted or failed to make the deductions required, there shall be no limitation.

108.2.5 This section shall not be construed to limit the Municipality from recovering delinquent taxes by any other means provided by the LTEA.

108.3 The Officer may sue for recovery of an erroneous refund provided such suit is begun 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.

§109 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 ($\frac{1}{2}$ of 1%) 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 imposed in this Part 1.

§110 Fines and Penalties for Violation.

110.1 Any Person who fails, neglects, or refuses to make any declaration or return required by this Part 1, any Employer who fails, neglects or refuses to register or to pay the tax deducted from his employees, or fails, neglects or refuses to deduct or withhold the tax from his employees, any Person who refuses to permit the Officer or any agent designated by him to examine his books,

records, and papers, and any Person who refuses to permit the 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 Part 1 shall, upon conviction thereof before any magistrate or court of competent jurisdiction in Allegheny County, be sentenced to pay a fine of not more than five hundred dollars (\$500) for each offense, and costs, and, in default of payment of said fine and costs to be imprisoned for a period not exceeding thirty (30) days.

110.2 Any Person who divulges any information which is confidential under the provisions of this Part 1 shall, upon conviction thereof before any magistrate or court of competent jurisdiction, be sentenced to pay a fine of not more than five hundred dollars (\$500) for each offense, and costs, and, in default of payment of said fines and costs to be imprisoned for a period not exceeding thirty (30) days.

110.3 The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this Part 1.

110.4 The failure of any Person to receive or procure forms required for making the declaration or returns required by this Part 1 shall not excuse him from making such declaration or return.

§111 Distress and Sale of Goods and Chattels of Taxpayers. The Officer shall have power, in case of the neglect or refusal of any Person, co-partnership, Association, or Corporation, to make payment of the amount of any tax due by him, after two (2) months from the date of the tax notice, to levy the amount of such tax, any penalty due thereon, and costs, not exceeding costs and charges allowed constables for similar services by distress and sale of the goods and chattels of such delinquent, wherever situate or found, upon giving at least ten (10) days' public notice of such sale, by posting ten (10) written or printed notices and by one (1) advertisement in a newspaper of general circulation published in Allegheny County.

No failure to demand or collect any taxes by distress and sale of goods and chattels shall invalidate any return made, or lien filed for nonpayment of taxes, or any tax sale for the collection of taxes.

§112 Collection of Delinquent Taxes from Employers. The Officer shall demand, receive and collect from all Corporations, political subdivisions, Associations, companies, firms or Individuals, employing Persons owing delinquent Earned Income taxes, or whose spouse owes delinquent Earned Income taxes, or having in possession unpaid commissions or earnings belonging to any Person or Persons owing delinquent Earned Income taxes, or whose spouse owes delinquent Earned Income taxes, upon the presentation of a written notice and demand certifying that the information contained

therein is true and correct, and containing the name of the taxable or the spouse thereof, and the amount of tax due. Upon the presentation of such written notice and demand, it shall be the duty of any such Corporation, political subdivision, Association, company, firm or Individual to deduct from the wages, commission or earnings of such individual employees, then owing or that shall within sixty (60) days thereafter become due, or from any unpaid commissions or earnings of any such taxable in its or his possession, or that shall within sixty (60) days thereafter come into its or his possession, a sum sufficient to pay the respective amount of the delinquent Earned Income taxes, and costs, shown upon the written notice or demand, and to pay the same to the Officer within sixty (60) days after such notice shall have been given. No more than ten percent (10%) of the wages, commissions or earnings of the delinquent Taxpayer or spouse thereof may be deducted at any one time for delinquent Earned Income taxes and costs. Such Corporation, political subdivision, Association, firm or Individual shall be entitled to deduct from the moneys collected from each employee the costs incurred from the extra bookkeeping necessary to record such transactions, not exceeding two percent (2%) of the amount of money so collected and paid over to the Officer. Upon the failure of any such Corporation, political subdivision, Association, company, firm or Individual to deduct the amount of such taxes or to pay the same over to the Officer less the cost of bookkeeping involved in such transaction, as herein provided, within the time hereby required, such Corporation, political subdivisions, Association, company, firm or Individual shall forfeit and pay the amount of such tax for each such taxable whose taxes are not withheld and paid over, or that are withheld and not paid over together with a penalty of ten percent (10%) added thereto, to be recovered by an action of assumpsit in a suit to be instituted by the Officer, or by the proper authorities of the Municipality, as debts of like amount are now by law recoverable, except that such Person shall not have the benefit of any stay of execution or exemption law. The officer shall not proceed against a spouse or his employer until he has pursued collection remedies against the delinquent taxpayer and his employer as provided herein.

§113 Collection of Delinquent Taxes from the Commonwealth. Upon presentation of a written notice and demand under oath or affirmation, to the State Treasurer or any other fiscal officer of the State, or its boards, authorities, agencies or commissions, the Officer shall request the State Treasurer or other fiscal officer of the State to deduct from the wages then owing, or that shall within sixty (60) days thereafter become due to any employee, a sum sufficient to pay the respective amount of the delinquent Earned Income taxes and costs shown on the written notice. The same shall be paid to the Officer within sixty (60) days after such notice shall have been given.

§114 Notice. The officer shall, at least fifteen (15) days prior to the presentation a written notice and demand to the State Treasurer or other fiscal officer of the State, or to any Corporation, political subdivision, association, company or Individual, notify the taxpayer owing the delinquent tax by registered or certified mail that a written notice and demand shall be presented to his employer unless such tax is paid. The return receipt card for certified or registered mail shall be marked delivered to addressee only, and the cost of notification by certified or registered mail shall be added to the costs for collecting taxes.

§115 Collection of Taxes by Suit. The Officer shall have power to collect unpaid taxes from the Persons owing such taxes by suit in assumpsit or other appropriate remedy. Upon each such judgment, execution may be issued without any stay or benefit of any exemption law. The right to collect unpaid taxes under the provisions of this section shall not be affected by the fact that such taxes have been entered as liens in the office of the Prothonotary, or the fact that the property against which they were levied has been returned to the County Commissioners for taxes for prior years.

§116 Payment Under Protest and Refunds. The Officer is hereby authorized to accept payment under protest of the amount of tax claimed by the Municipality in any case where any Person disputes the validity or amount of the Municipality'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 Officer, the amount of the overpayment shall be refunded to the Person who paid under protest.

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

117.1 to any Person as to whom it is beyond the legal power of the Municipality to impose the tax herein provided for under the Constitution of the United States or the Constitution or the laws of the Commonwealth of Pennsylvania.

117.2 to institutions or organizations operated for public, religious, educational or charitable purposes, to institutions or organizations not organized or operated for private profit, or to trusts and foundations established for any of the said purposes.

This section shall not be construed to exempt any Person who is an Employer from the duty of collecting that tax at source from his employees and paying the amount collected to the Officer under the provisions of §105 of this chapter.

§118 Incorporation by Reference. The provisions of Section 6913 of the LTEA (including any and all amendments thereto) and all other applicable provisions of the LTEA not specifically set forth herein are incorporated in this Part 1 by reference.

PART 2
OCCUPATION PRIVILEGE

§201 Short Title. This Part 2 shall be known and may be cited as the “Local Services Tax Ordinance.”

§202 Definitions. As used in this Part 2, unless the context indicates clearly a different meaning, the following words shall have the meanings set forth below:

Collector: the Treasurer of the Municipality.

Compensation: salaries, wages, commissions, tips, bonuses, fees, gross receipts or other income derived from engaging in an Occupation.

Earned Income and Net Profits: shall have the same meaning as those terms are given in Section 13 of the Local Tax Enabling Act, Act 511 of 1965 (53 P.S. § 6313).

Employer: any person, partnership, limited partnership, unincorporated association, institution, trust, corporation, governmental agency, or any other body engaged in business or situated within the Municipality employing one (1) or more employees engaged in any Occupation, other than domestic servants.

Exemption Certificate: an exemption certificate substantially in the form of the uniform certificate prescribed by the Pennsylvania Department of Community and Economic Development affirming that the person reasonably expects to receive Earned Income and Net Profits from all sources within the Municipality of less than twelve thousand dollars (\$12,000) in the calendar year for which the Exemption Certificate is filed, which Exemption Certificate has attached to it a copy of all of the employee’s last pay stubs or W-2 forms from employment within the Municipality for the year prior to the fiscal year for which the employee is requesting to be exempted from the Tax.

Local Services: Emergency Services; road construction and/or maintenance; reduction of property taxes; and property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa. C.S. Subch. F.

Occupation: any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which any Compensation is received.

Tax: the tax imposed by §203 of this chapter.

Taxpayer: any natural person liable for the tax levied by §203 of this chapter.

§203 Levy. For local services purposes, a Tax is hereby levied upon the privilege of engaging in an Occupation within the Municipality. Each natural person who exercises such privilege for any length of time in any year shall be assessed and shall pay the Tax in the amount equal to the pro rata share of the annual amount of fifty-two dollars (\$52) in accordance with the provisions of this Part 2, subject to the exemptions set forth in §204 of this chapter.

§204 Exemptions. The Tax levied by §203 shall not be imposed upon the following persons:

- 204.1 Any person who served in any war or armed conflict in which the United States was engaged and 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 percent (100%) permanent disability.
- 204.2 Any person who serves as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year. For purposes of this subsection, "reserve component of the armed forces" shall mean the 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 or the Pennsylvania Air National Guard.
- 204.3 Any natural person whose total Earned Income and Net Profits from all sources within the Municipality during the taxable year is not in excess of twelve thousand dollars (\$12,000).

§205 Collection Through Employers.

- 205.1 Every Employer not registered under the provisions of the Earned Income Tax Ordinance of the Municipality (Part 1 of this chapter) shall, within fifteen (15) days after first becoming an Employer, register with the Collector the Employer's name, address and such other information as the Collector may require.
- 205.2 As to each Taxpayer employed for any length of time during any payroll period of an Employer during the calendar year, each Employer shall deduct a pro rata share of the Tax from Compensation payable to the Taxpayer with respect to such payroll period. The pro rata share of the Tax assessed on a Taxpayer for a payroll period shall be determined by dividing the rate of the Tax levied for the calendar year by the number of payroll periods established by the Employer for the calendar year. For purposes of determining the pro rata share of the Tax, an Employer shall round down the amount of Tax deducted for each payroll period to the nearest one-hundredth of a dollar. Each Employer shall file a return on a form prescribed by the Collector, and pay the Collector the full amount of all such Taxes deducted during a calendar quarter within thirty (30) days after the end of the calendar quarter.
- 205.3 Any Employer who discontinues business or ceases operation before December 31 of any year, shall within fifteen (15) days after discontinuing business or ceasing operation, file the return hereinabove required and pay the Tax to the Collector.

- 205.4 The failure of any Employer to deduct the Tax shall not relieve the employee from the duty to file a return and pay the Tax. Any Employer who fails to deduct the Tax as required by this section, or who fails to pay such Tax to the Collector, shall be liable for such Tax in full, as though the Tax had originally been levied against such Employer. No Employer shall be liable for failure to deduct the Tax if the failure to deduct the Tax arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office or where the employee is principally employed.
- 205.5 The Employer shall not deduct the Tax but shall maintain adequate records concerning the employees in the cases described in §205.5.1 and §205.5.2.
- 205.5.1 In the case of concurrent employment, if the employee provides (a) a recent pay statement from a principal employer that includes (i) the name of the employer, (ii) the length of the payroll period and (iii) the amount of the Tax deducted and (b) a statement from the employee that (i) the pay statement is from the employee's principal employer and (ii) that the employee will notify other employers of a change in the principal place of employment within two weeks of its occurrence.
- 205.5.2 In the case of an employee claiming the exemption set forth at §204.3, if (a) the employee has provided an Exemption Certificate to the Employer, (b) the Collector has not otherwise instructed the Employer, (c) the Employer has not received notification from the person who claimed the exemption or from the Collector that the person has received Earned Income and Net Profits from all sources within the Municipality equal to or in excess of twelve thousand dollars (\$12,000) in that calendar year or that the person is otherwise ineligible for the Tax exemption for that calendar year, and (d) the Employer has not paid to the person Earned Income within the Municipality in an amount equal to or in excess of twelve thousand dollars (\$12,000) in that calendar year.
- 205.5.3 The Employer shall file with the Collector a copy of each Exemption Certificate, including attachments, received by the Employer no later than the end of the first payroll period as to which the employee claims the exemption set forth at §204.3.
- 205.5.4 If a person has claimed the exemption under §204.3 for a given calendar year from the Tax but either (a) the Employer has received notification from the person who claimed the exemption or from the Collector that the person has received Earned Income and Net Profits from all sources within the Municipality equal to or in excess of twelve thousand dollars (\$12,000) in that calendar

year or that the person is otherwise ineligible for the Tax exemption for that calendar year, or (b) the Employer has paid to the person Earned Income within the Municipality in an amount equal to or in excess of twelve thousand dollars (\$12,000) in that calendar year, then the Employer shall withhold the Tax for the remainder of that calendar year and the Employer shall withhold from the person, for the first payroll period after receipt of the notification described in clause (a) above or for the first payroll period after payments described in clause (b) above have been made, a lump sum equal to the amount of Tax that was not withheld from the person due to the exemption claimed by the person, plus the per payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees. In the event the employment of a person subject to withholding of the tax under this §205.5.4 is subsequently severed in that calendar year, the person shall be liable for any outstanding balance of Tax due and the Collector may pursue collection under this Part 2.

205.5.5 Each Employer shall ensure that Exemption Certificate forms are readily available to employees at all times and shall furnish each new employee with an Exemption Certificate form at the time of hiring.

205.5.6 A person seeking exemption from the Tax under §204.3 must annually file an Exemption Certificate with the Collector.

§206 Direct Payment by Taxpayers. Every Taxpayer who is self-employed, or whose Tax for any other reason is not collected under §205 of this chapter, shall file a return on a form prescribed by the Collector and shall pay a pro rata share of the Tax directly to the Collector within thirty (30) days after the end of each calendar quarter. The pro rata share of the Tax assessed on a Taxpayer for a calendar quarter shall be determined by dividing the rate of the Tax levied for the calendar year by four.

§207 Nonresident Taxpayers. Both resident and nonresident Taxpayers shall, by virtue of engaging in an Occupation within the Municipality, be subject to the Tax and the provisions of this Part 2.

§208 Administration and Enforcement. The Collector, on behalf of the Municipality, shall collect and receive the Taxes, interest, fines and penalties imposed by this Part 2, and shall maintain records showing interest, fines and penalties imposed by this Part 2, and shall maintain records showing the amounts received and the dates such amounts were received. The Collector shall prescribe and issue all forms necessary for the administration of the Tax and may adopt and enforce regulations relating to any matter pertaining to the administration of this Part 2, including, but not limited to, requirements for collection through Employers, requirements for evidence and records,

and provisions for the examination and correction of returns. The Collector and agents designated by him may examine the records of any Employer or supposed Employer or of any Taxpayer or supposed Taxpayer in order to ascertain the Tax due or verify the accuracy of any return. Every Employer or supposed Employer and every Taxpayer or supposed Taxpayer shall give the Collector and any agent designated by him all means, facilities and opportunity for the examinations hereby authorized.

- §209 Collections. The Collector shall collect, by suit or otherwise, all Taxes, interest, costs, fines and penalties due under this Part 2 and unpaid. If for any reason any Tax is not paid when due, interest at the rate of six percent (6%) per year on the amount of unpaid Tax and an additional penalty of one-half of one percent ($\frac{1}{2}$ of 1%) of the amount of unpaid Tax, for each month or fraction of month during which the Tax remains unpaid, shall be added and collected. Whenever suit is brought for the recovery of unpaid Tax, the Taxpayer shall, in addition, be liable for the costs of collection as well as for interest and penalties. The Collector may accept payment under protest of the Tax claimed by the Municipality in any case where any person disputes the Municipality's claim for the Tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the Collector, the Collector shall refund the amount of the overpayment to the person who paid under protest.
- §210 Refunds. Any person who has overpaid the Tax may obtain a refund by making a written application for a refund to the Collector no later than one (1) year after payment of the Tax or three (3) years after the due date for payment of the Tax, whichever is later, and satisfactorily proves to the Collector that he is entitled to the refund. Refunds made within seventy-five (75) days of a refund request or seventy-five (75) days after the last day the Employer is required to remit the Tax to the Collector for the last quarter of the calendar year, whichever is later, shall not be subject to interest imposed under 53 Pa.C.S. Section 8426. A refund shall be provided only for an amount overpaid in a calendar year that exceeds one dollar (\$1).
- §211 Receipt. The Collector shall provide a Taxpayer a receipt of payment of the Tax upon request by the Taxpayer.
- §212 Applicability. The Tax shall not apply to any subject of Tax or person not within the taxing power of the Municipality under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.
- §213 Duration. This Part 2 shall continue in force from year to year without annual re-enactment.

PART 3
REAL ESTATE TRANSFER TAX REGULATIONS

§301 Short Title. This Part 3 shall be known and may be cited as the “Realty Transfer Tax Regulations.”

§302 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 the Municipality, 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. and the “Home Rule and Optional Plans Law,” 53 P.S. §1-101 et seq.

§303 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 or 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 of like character given as security for a debt and deeds of release thereof to the debtor, and 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” also shall include a declaration of acquisition required to be presented for recording under §304.

Members of the same family: any individual, such individual’s brothers and sisters, the brothers and sisters of such individual’s parents and grandparents, the ancestors and lineal descendents 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,” members or general partners thereof, and as applied to corporations, the officers thereof.

Real Estate: All lands, tenements or hereditaments within the Municipality, 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 of land, but excluding permanently attached machinery and equipment in an industrial plant.

A condominium unit.

A tenant-stockholder's interest in a corporation housing corporation, trust 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 percent (90%) or more of the ownership interest in which is held by thirty-five (35) or fewer persons and which:

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

Holds real estate, the value of which comprises ninety percent (90%) 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: 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; or

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: 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.

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 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;

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; or

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 principal of the grantor of a related corporation, association or partnership and the grantee existing before or effective with the transfer.

§304 Imposition of Tax; Interest: 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 percent (1%) 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. The grantor, grantors, lessor, lessors, transferor and transferors shall be jointly and severally liable with the grantee, grantees, lessee, lessees, transferee and transferees respectively, for the payment of the tax.

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

As authorized by Section 3(g) of the Home Rule Charter and Optional Plans Law, 53 P.S. §1-302, it is the intent of this Part 3 that the rate of tax imposed herein by the Municipality on a person or transfer shall be one percent (1%) and that this rate of one percent (1%) shall not be subject to the limitations of Section 8 of the Local Tax Enabling Act, 53 P.S. §6901 et. seq. If any other political subdivision has imposed or hereinafter shall impose such tax on the same person or transfer, the rate of tax levied by the Municipality herein shall remain at one percent (1%) and shall not be reduced.

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.

§305 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 article. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax.

§306 Excluded Transactions. The tax imposed by §304 shall not be imposed upon:

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.

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

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.

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.

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.

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 brother or sister or the 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.

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.

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.

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

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

A transfer (i) for no or nominal actual consideration between principal and agent or straw party; or (ii) 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 3.

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.

A transfer made pursuant to the statutory merger or consolidation of a corporation or 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 3.

A transfer made pursuant to the statutory merger or consolidation of 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.

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 of the grantee or a transfer to a nonprofit industrial development agency or authority.

A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if: (i) 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 (ii) the agency or authority has the full ownership interest in the real estate transferred.

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.

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.

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

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

A transaction wherein the tax due is one dollar (\$1) or less.

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 3.

§307 Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof. Except as otherwise provided in §306, 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 3, corporations and associations are entities separate from their members, partners, stockholders or shareholders.

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

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.

§309 Credits Against Tax. 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.

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 the tax due upon the transfer.

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.

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 toward the tax due upon the deed.

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 or tax due, no refund or carryover credit shall be allowed.

§310 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.

§311 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 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 the 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.

§312 Duties of Recorder of Deeds. 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 Municipality based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania realty transfer tax, without compensation from the Municipality.

In order to ascertain the amount of taxes due when the property is located in more than one 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 each municipality.

On or before the tenth of each month, the Recorder shall pay over to the Municipality all local realty transfer taxes collected, less two percent (2%) 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 percent (2%) commission shall be paid to the county.

Upon a redeterminator of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the Recorder shall rerecord the deed or record the additional realty transfer tax form only when both the state and local amounts and a rerecording of recording fee has been tendered.

§313 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 3. 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 transfer 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 3.

§314 Interest and Penalties on Unpaid Taxes. If any part of any underpayment of tax imposed by this Part 3 is due to fraud, there shall be added to the tax an amount equal to fifty percent (50%) of the underpayment.

In the case of failure to record a declaration required under this Part 3 on the date prescribed therefor, or for any other reason the tax is not paid when due, there shall be added to the tax five percent (5%) of the amount of such tax if the failure is for not more than one month, with an additional five percent (5%) for each additional month or fraction thereof during which such failure continues, not exceeding fifty percent (50%), in the aggregate.

Where suit is brought for the recovery of the tax the persons liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

§315 Unlawful Acts. It shall be unlawful for any person to:

315.1 Make, execute, deliver, accept, record or present for recording or cause to be made, executed, delivered, accepted, recorded or presented for recording any document, without the full amount of tax thereon being duly paid; or

315.2 Make use of any documentary stamp to denote payment of any tax imposed by this Part 3 without canceling such stamp as required by this Part 3 or as prescribed by the Secretary; or

315.3 Fail, neglect or refuse to comply with or violate the rules and regulations prescribed, adopted and promulgated by the Secretary under the provisions of §319; or

315.4 Fraudulently cut, tear, or remove from a document any documentary stamp; or

315.5 Fraudulently affix to any document upon which tax is imposed by this Part 3 any documentary stamp which has been cut, torn or removed from any other

document upon which tax is imposed by this Part 3, or any documentary stamp of insufficient value, or any forged or counterfeited stamp, or any impression of any forged or counterfeited stamp, die, plate or other article; or

315.6 Willfully remove or alter the cancellation marks of any documentary stamp, or restore any such documentary stamp, with intent to use or cause the same to be used after it has already been used, or knowingly buy, sell, offer for sale, or give away any such altered or restored stamp to any person for use, or knowingly use the same; or

315.7 Knowingly have in his possession any altered or restored documentary stamp which has been removed from any document upon which tax is imposed by this Part 3; provided, that the possession of such stamps will be prima facie evidence of an intent to violate the provisions of this clause; or

315.8 Knowingly or willfully prepare, keep, sell, offer for sale, or have in his possession, any forged or counterfeited documentary stamps.

§316 Penalties for Unlawful Acts: In addition to interest, penalties and costs of collection authorized by §314 or other applicable law, any person who violates any provision of §315 shall upon conviction thereof be sentenced to a fine not to exceed five hundred dollars (\$500) for each offense, plus costs.

§317 Lien. The tax imposed by this Chapter 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 Municipality which lands, tenements, hereditaments, or interest therein are described in or conveyed by or transferred by the document which is the subject of the tax imposed, assessed and levied by this Part 3 said lien to begin at the time when the tax under this Part 3 is due and payable, and continue until discharge by payment or in accordance with the law. The solicitor or his designee is authorized to file a municipal or tax claim in the Court of Common Pleas of Allegheny 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.

§318 Enforcement; Costs: All taxes imposed by this Part 3 together with interest and penalties prescribed herein and costs of collection shall be recoverable as other debts of like character are recovered.

§319 Regulations. The tax imposed under §302 and all applicable penalties and interest shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511), as amended, known as “The Local Tax Enabling Act”; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, the Municipality, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. §8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties. The Secretary of Municipality is authorized to take such enforcement and collection action as the Secretary deems appropriate in light of the foregoing authorization of and

direction to the Department of Revenue, 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 Sections 1101-C et seq. and 1101-D et seq. of the Tax Reform Code of 1971, as amended (72 P.S. §8101-C et seq. and 8101-D et seq.) are incorporated into and made a part of this Part 3.

§320 Severability. Should any section, subsection, sentence, clause or phrase of this Part 3 be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remainder of Part 3 in its entirety or of any part thereof other than that declared to be invalid.

§321 Duration. The provisions of this Part 3 shall continue in force on a calendar year basis without annual re-enactment unless the rate of the tax is changed.

PART 4
REAL ESTATE

§401 Penalties and Discounts. All taxpayers subject to the payment of real estate taxes levied by the Municipality 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 after the date of the tax notice. All taxpayers who shall fail to make payment of any such taxes charged against them within four (4) months after the date of the tax notice shall be charged a penalty of ten percent (10%) which penalty shall be added to the taxes by the Treasurer and collected by him in the manner proscribed by law.