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**ARTICLE I  
Real Estate Transfer Tax**

**§ 107.1. Short title.**

This Article shall be known as the "Realty Transfer Tax Ordinance of the Township of Findlay."

**§ 107.2. Authority.**

A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or any interest in real estate situated within the Township of Findlay, regardless of where the documents making the transfer are made, executed or delivered, or where the actual settlements on such transfer take place as authorized by Article XI-D "Local Real Estate Transfer Tax," 72 P.S. § 8101-D et seq.

**§ 107.3. Definitions.**

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

estate.

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

**DOCUMENT** - Any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless the consideration is payable over a period of time exceeding thirty (30) years, or instruments which solely grant, vest or confirm a public utility easement. "Document" shall also include a declaration of acquisition required to be presented for recording under Section 107.8 of this Article.

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

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

**GOVERNING BODY** - The Township of Findlay or Findlay Township.

**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 descendants of any of the foregoing, a spouse of any of the foregoing, and the estate of any of the foregoing. Individuals related by the half-blood or legal adoption shall be treated as if they were related by the whole-blood.

**REAL ESTATE** -

- (1) All lands, tenements or hereditaments within Findlay Township, 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.

(2) A condominium unit.

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

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

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

(2) 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** -

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

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

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

**VALUE** -

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

actual consideration for the contract of sale;

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

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

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

#### **§ 107.4. Imposition of tax; Interest.**

1.4.1. Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a tax at the rate of one 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.

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

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

1.4.4. Any tax imposed under Section 107.4.1 that is not paid by the date the tax is due shall bear interest as prescribed for interest on delinquent municipal claims under the Act of May 16, 1923 (P.L. 207, No. 153)(53 P.S. §§ 7101, et seq.), as amended, known as “The Municipal Claims and Tax Liens Act.” The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in Section 806 of the Act of April 9, 1929 (P.L. 343, No. 176)(72 P.S. §806), as amended, known as “The Fiscal Code,” or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

**§ 107.5. Exempt parties.**

The United States, the Commonwealth, or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment or 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.

**§ 107.6. Excluded Transactions.**

1.6.1. The tax imposed by Section 107.4 shall not be imposed upon:

1.6.1.1. 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.

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

1.6.1.3. 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.

1.6.1.4. 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.

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

1.6.1.6. 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 grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer.

1.6.1.7. 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.

1.6.1.8. 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.

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

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

1.6.1.11. A transfer for no or nominal actual consideration between principal and agent or straw party; or

1.6.1.12. A transfer 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 Article.

1.6.1.13. 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.

1.6.1.14. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a non-profit 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 Article.

1.6.1.15. A transfer from a corporation or association of real estate held of record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the real estate being conveyed and where the stock of the corporation or the interest in the association has been held by the grantee for more than two years.

1.6.1.16. A transfer from a non-profit industrial development agency or authority

to a grantee of property conveyed by the grantee to that agency or authority as security for a debt for the grantee or a transfer to a non-profit industrial development agency or authority.

1.6.1.17. A transfer from a non-profit industrial development agency or authority to a grantee purchasing directly from it, but only if:

1.6.1.17.1. the grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conversion, energy production, pollution control, warehousing or agriculture; and

1.6.1.17.2. the agency or authority has the full ownership interest in the real estate transferred.

1.6.1.18. 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.

1.6.1.19. 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.

1.6.1.20. 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.

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

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

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

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

1.6.2. 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 Article.

**§ 107.7. Documents relating to associations or corporations and members, partners, stockholders or shareholders thereof.**

Except as otherwise provided in Section 107.6, 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 Article, corporations and associations are entities separate from their members, partners, stockholders or shareholders.

**§ 107.8. Acquired company.**

1.8.1. 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.

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

1.8.3. Within thirty (30) days after becoming an acquired company, the company shall present a declaration of acquisition to 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.

**§ 107.9. Credits against tax.**

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

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

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

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

the grantor toward the tax due upon the deed.

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

#### **§ 107.10. 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.

#### **§ 107.11. Proceeds of judicial sale.**

The tax herein imposed shall be fully paid, and have priority out of the proceeds of any judicial sale of real estate before any other obligation, claim, lien, judgment, estate or costs of the sale and of the writ upon which the sale is made except the state realty transfer tax, and the sheriff, or other officer, conducting said sale, shall pay the tax herein imposed out of the first moneys paid to him in connection therewith. If the proceeds of the sale are insufficient to pay the entire tax herein imposed, the purchaser shall be liable for the remaining tax.

#### **§ 107.12. Duties of Recorder of Deeds.**

1.12.1. The Recorder of Deeds shall be the collection agent for the local realty transfer tax.

1.12.2. 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.

1.12.3. On or before the tenth of each month, the Recorder shall pay over to Findlay Township 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 to the Pennsylvania realty transfer tax. The two percent (2%) commission shall be paid to the county.

1.12.4. Upon a redetermination 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 or recording fee has been tendered.

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

#### **§ 107.14. Civil penalties.**

1.14.1. If any part of any underpayment of tax imposed by this Article is due to fraud, there shall be added to the tax an amount equal to fifty percent (50%) of the underpayment.

1.14.2. In the case of failure to record a declaration required under this Article on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax five 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.

#### **§ 107.15. Lien.**

Pursuant to Section 1110-D of the Tax Reform Code of 1971 (72 P.S. 8110-D), any tax that the Department of Revenue determines to be due under this article and remains unpaid after demand for the same, and all penalties and interest thereon, shall be a lien in favor of the affected political subdivision upon the property, both real and personal, of the person but only after the lien has been entered and docketed of record by the Prothonotary of the county where such property is situated.

#### **§ 107.16. Enforcement.**

All taxes imposed by this Article together with interest and penalties prescribed herein, shall be recoverable as other debts of like character are recovered.

#### **§ 107.17. Regulations.**

The tax imposed under Section 107.4.1 and all applicable interest and penalties 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, Findlay Township, pursuant to Section 1022-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.

#### **§ 107.18-19. (Reserved)**



**ARTICLE II**  
**Local Services Tax**

**§ 107.20. Definitions.**

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

**POLITICAL SUBDIVISION** - The area within the corporate limits of the Township of Findlay.

**COLLECTOR** - The person, public employee or private agency designated by the political subdivision to collect and administer the tax herein imposed.

**DCED** - The Department of Community and Economic Development of the Commonwealth of Pennsylvania.

**EARNED INCOME** - Compensation as this term is defined in Section 13 (relating to earned income taxes) of the Local Tax Enabling Act, the Act of Dec. 31, 1965, P.L. 1257, § 13, as amended, 53 P.S. § 6913, as amended.

**EMPLOYER** - An individual, partnership, association, limited liability corporation, limited liability partnership, corporation, governmental body, agency or other entity employing one or more persons on a salary, wage, commission or other compensation basis, including a self-employed person.

**HE, HIS or HIM** - Indicates the singular and plural number, as well as male, female and neuter genders.

**INDIVIDUAL** - Any person, male or female, engaged in an occupation, trade or profession within the corporate limits of the political subdivision.

**NET PROFITS** - The net income from the operation of a business, profession; or other activity, as this term is defined in Section 13 (relating to earned income taxes) of the Local Tax Enabling Act, the Act of Dec. 31, 1965, P.L. 1251, § 13, as amended, 53 P.S. § 6913, as amended.

**OCCUPATION** - Any trade, profession, business or undertaking of any type, kind or character, including services, domestic or other, earned on or performed within the corporate limits of the political subdivision for which compensation is charged or received; whether by means of salary, wages, commission or fees for services rendered.

**TAX** - The local services tax at the rate fixed in §231-9 of this article.

**TAX YEAR** - The period from January 1 until December 31 in any year; a calendar year.

**§ 107.21. Levy of Tax**

For specific revenue purposes, an annual tax is hereby levied and assessed, commencing January 1, 2008; upon the privilege of engaging in an occupation with a primary place of employment within the Township of Findlay (name of municipality) during the tax year. Each natural person who exercises such privilege for any length of time during any tax year shall pay the tax for that year in the amount of \$52.00, assessed on a pro rata basis, in accordance with the provisions of this article. This tax may be used solely for the following purposes as the same may be allocated by the Board of Supervisors from time to time: (1) emergency services, which shall include emergency medical services, police services and/or fire services; (2) road construction and/or maintenance; (3) reduction of property taxes; or (4) property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa. C.S. Ch. 85, Subch. F (relating to homestead property exclusion). The political subdivision shall use no less than twenty-five percent of the funds derived from the tax for emergency services. This tax is in addition to all other taxes of any kind or nature heretofore levied by the political subdivision. The tax shall be no more than \$52.00 on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed.

#### **§ 107.22. Exemption and refunds.**

107.22.1. Exemption. Any person whose total earned income and net profits from all sources within the political subdivision is less than twelve thousand (\$12,000) dollars for any calendar year in which the tax is levied is exempt from the payment of the tax for that calendar year. In addition, the following persons are exempt from payment of the tax:

107.22.1.1. Any person who has 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 disability.

107.22.1.2. 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 the purposes of this subparagraph, "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.

#### 107.22.2. Procedure to Claim Exemption.

107.22.2.1. A person seeking to claim an exemption from the local services tax may annually file an exemption certificate with the political subdivision and with the person's employer affirming that the person reasonably expects to receive earned income and net profits from all sources within the political subdivision of less than twelve thousand dollars (\$12,000) in the calendar year for which the exemption certificate is filed. In the event the political subdivision utilizes a tax collection officer, it shall provide a copy of the exemption certificate to that officer. The exemption certificate shall have attached to it a copy of all the employee's last pay stubs or W-2 forms from employment within the political subdivision for the year prior to the fiscal year for which the employee is requesting to be

exempted from the tax. Upon receipt of the exemption certificate and until otherwise instructed by the political subdivision or except as required by clause (2), the employer shall not withhold the tax from the person during the calendar year or the remainder of the calendar year for which the exemption certificate applies. Employers shall ensure that the exemption certificate forms are readily available to employees at all times and shall furnish each new employee with a form at the time of hiring. The exemption certificate form shall be the uniform form provided by the political subdivision.

107.22.2.2. With respect to a person who claimed an exemption for a given calendar year from the tax, upon notification to an employer by the person or by the political subdivision that the person has received earned income and net profits from all sources within the political subdivision 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 upon an employer's payment to the person of earned income within the municipality in an amount equal to or in excess of twelve thousand dollars (\$12,000) in that calendar year, an employer shall withhold the local services tax from the person under clause.

107.22.2.3. If a person who claimed an exemption for a given calendar year from the tax becomes subject to the tax for the calendar year under clause (2), the employer shall withhold the tax for the remainder of that calendar year. The employer shall withhold from the person, for the first payroll period after receipt of the notification under clause (2), a lump sum equal to the amount of tax that was not withheld from the person due to the exemption claimed by the person under this subsection, 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 clause is subsequently severed in that calendar year, the person shall be liable for any outstanding balance of tax due, and the political subdivision may pursue collection under this article.

107.22.2.4. Except as provided in clause (2), it is the intent of this subsection that employers shall not be responsible for investigating exemption certificates, monitoring tax exemption eligibility or exempting any employee from the local services tax.

107.22.3. Refunds. The Township of Findlay, in consulting with the Collector and DCED, shall establish procedures for the processing of refund claims for any tax paid by any person who is eligible for exemption, which procedures shall be in accord with provisions of the general municipal law relating to refunds of overpayments and interest on overpayments. Refunds made within seventy-five days of a refund request or seventy-five days after the last day the employer is required to remit the tax for the last quarter of the calendar year, whichever is later, shall not be subject to interest. No refunds shall be made for amounts overpaid in a calendar year that do not exceed one dollar (\$1): The Township Board or the Collector shall determine eligibility for exemption and provide refunds to exempt persons.

### **§ 107.23. Duty of employers to collect.**

107.23.1. Each employer within the political subdivision, as well as those employers situated outside the political subdivision but who engage in business within the political subdivision, is hereby charged with the duty of collecting the tax from each of his employees engaged by him or performing for him within the political subdivision and making a return and payment thereof to the Collector. Further, each employer is hereby authorized to deduct this tax for each employee in his or her employ, whether said employee is paid by salary, wage or commission and whether or not all such services are performed within the political subdivision.

107.23.2. A person subject to the tax shall be assessed by the employer a pro rata share of the tax for each payroll period in which the person is engaging in an occupation. The pro rata share of the tax assessed on the person 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, an employer shall round down the amount of the tax collected each payroll period to the nearest one-hundredth of a dollar. Collection of the tax shall be made on a payroll period basis for each payroll period in which the person is engaging in an occupation, except as provided in Paragraph D of this Section, for purposes of this paragraph, combined rate shall mean the aggregate annual rate of the tax levied by the school district and the municipality.

107.23.3. No person shall be subject to the payment of the local services tax by more than one political subdivision during each payroll period.

107.23.4. In the case of concurrent employment, an employer shall refrain from withholding the tax if the employee provides a recent pay statement from a principal employer that includes the name of the employer, the length of the payroll period and the amount of the tax withheld and a statement from the employee that the pay statement is from the employee's principal employer and the employee will notify other employers of a change in principal place of employment within two weeks of its occurrence. The employee's statement shall be provided on the form approved by DCED.

107.23.5. The tax shall be no more than fifty-two dollars (\$52) on each person for each calendar year, irrespective of the number of political subdivisions within which a person maybe employed. The political subdivision shall provide a taxpayer a receipt of payment upon request by the taxpayer.

107.23.6. No employer shall be held liable for the failure to withhold the tax or for the payment of the withheld tax money to the political subdivision if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or plates of employment, the employee's principal office or where the employee is principally employed. Further, an employer shall not be liable for payment of the local services tax in an amount exceeding the amount withheld by the employer if the employer complies with the provisions of Paragraph B of Section 231-9.1 of this article and this section and remits the amount so withheld in accordance with this article.

107.23.7. Employers shall be required to remit the local services taxes thirty days after the end of each quarter of a calendar year.

#### **§ 107.24. Returns.**

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to the employer by the Collector. If an employer fails to file the return and pay the tax, whether or not the employer makes collection thereof from the salary, wages or commissions paid by him or her to an employee, except as provided hereafter in this article, the employer shall be responsible for the payment of the tax in full as though the tax had been originally levied against the employer.

**§ 107.25. Dates for determining tax liability and payment.**

In each tax year, each employer shall use his or her employment records to determine the number of employees from whom such tax shall be deducted and paid over to the Collector on or before the thirtieth day following the end of each calendar quarter of each such tax year.

**§ 107.26. Self-employed individuals.**

Each self-employed individual who performs services of any type or kind or engages in any occupation or profession within a primary place of employment within the political subdivision shall be required to comply with this article and pay the pro rata portion of the tax due to the Collector on or before the thirtieth day following the end of each quarter.

**§ 107.27. Individuals engaged in more than one occupation or employed in more than one political subdivision.**

107.27.1. The situs of the tax shall be the place of employment on the first day the person becomes subject to the tax during each payroll period. In the event a person is engaged in more than one occupation, that is, concurrent employment, or an occupation which requires the person working in more than one political subdivision during a payroll period, the priority of claim to collect the local services tax shall be in the following order:

107.27.1.1. First, the political subdivision in which a person maintains his or her principal office or is principally employed;

107.27.1.2. Second, the political subdivision in which the person resides and works if the tax is levied by that political subdivision;

107.27.1.3. Third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.

In case of dispute, a tax receipt of the taxing authority for that calendar year declaring that the taxpayer has made prior payment constitutes prima facie certification of payment to all other political subdivisions.

**§ 107.28. Nonresidents subject to tax.**

All employers and self-employed individuals residing or having their places of business outside of the political subdivision but who perform services of any type or kind or engage in any occupation or

profession within the political subdivision do, by virtue thereof, agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this article with the same force and effect as though they were residents of the political subdivision. Further, any individual engaged in an occupation within the political subdivision and an employee of a non-residential employer may, for the purpose of this article, be considered a self-employed person, and in the event his or her tax is not paid, the political subdivision shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

#### **§ 107.29. Administration of tax.**

107.29.1. The Collector shall be appointed by resolution of the political subdivision. It shall be the duty of the Collector to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer of self-employed person, together with the date the tax was received.

107.29.2. The Collector is hereby charged with the administration and enforcement of this article and is hereby charged and empowered, subject to municipal approval, to proscribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this article, including provisions for the examination of payroll records of any employer subject to this article, the examination and correction of any return made in compliance with this article and any payment alleged or found to be incorrect or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the Collector shall have the right to appeal consistent with the Local Taxpayers Bill of Rights under Act 50 of 1998 (municipalities may detail their appeal processes).

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

#### **§ 107.30. Suits for collections.**

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

107.30.2. If for any reason the tax is not paid when due, interest at the rate of 6% on the amount of such tax shall be calculated beginning with the due date of the tax and a penalty of 5% shall be added to the flat rate of such tax for nonpayment thereof. Where suit is brought for the recovery of this tax or other appropriate remedy undertaken, the individual liable therefore shall, in addition, be responsible and liable for the costs of collection.

#### **§ 107.31. Violations and penalties.**

Whoever makes any false or untrue statement on any return required by this article, or whoever refuses inspection of the books, records or accounts in his or her custody and control setting forth the

number of employees subject to this tax who are in his or her employment, or whoever fails or refuses to file any return required by this article shall be guilty of a violation and, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 and costs of prosecution, and, in default of payment of such fine and costs, to imprisonment for not more than 30 days. The action to enforce the penalty herein prescribed may be instituted against any person in charge of the business of any employer who shall have failed or who refuses to file a return required by this article.

**§ 107.31A Interpretation.**

107.31A.1 Nothing contained in this article shall be construed to empower the political subdivision to levy and collect the tax hereby imposed on any occupation not within the taxing power of the political subdivision under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

107.31A.2 If the tax hereby imposed under the provisions of this article shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania as to any individual, the decision of the court shall not affect or impair the right to impose or collect said tax or the validity of the tax so imposed on other persons or individuals as herein provided.

**ARTICLE III  
Earned Income Tax**

**§ 107.32. Definitions.**

As used in this Article, the following words shall have the meanings ascribed to them in this section:

**ASSOCIATION** - A partnership, limited partnership, or any other unincorporated group of two or more persons.

**BUSINESS** - An enterprise, activity, profession or any other undertaking of an unincorporated nature conducted for profit or ordinarily conducted for profit whether by a person, partnership, association, or any other entity.

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

**CURRENT YEAR** - The calendar year for which the tax is levied.

**DOMICILE** - The place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the place in which a man has voluntarily

fixed the habitation of himself and his family, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home. In the case of businesses, or associations, the domicile is that place considered as the center of business affairs and the place where its functions are discharged.

**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 compensation 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 service after reaching a specific age or after a stated period of employment or payments commonly known as public assistance, or unemployment compensation payments by any governmental agency or payments to reimburse expenses or payments by employers or labor unions for wage and salary supplemental programs, including, but not limited to, programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, social security and retirement.

**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.

**INCOME TAX OFFICER OR OFFICER** - Person, public employee or private agency designated by the Supervisors of Findlay Township to collect and administer the tax on earned income and net profits.

**NET PROFITS** - The net income from the operation of a business, profession, or other activity, except 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.

**NON-RESIDENT** - A person, partnership, association or other entity domiciled outside Findlay Township.

**PRECEDING YEAR** - The calendar year before the current year.

**RESIDENT** - A person, partnership, association or other entity domiciled in the Township of Findlay.

**SUCCEEDING YEAR** - The calendar year following the current year.



TAXPAYER - A person, partnership, association, or any other entity, required hereunder to file a return of earned income or net profits, or to pay a tax thereon.

**§ 107.33. Imposition of tax.**

107.85.1. Rate of tax: A tax of one percentum (1%) is hereby imposed on all earned income and net profits of residents and non-residents of Findlay Township.

107.85.1. Duration: The tax shall be applicable to earned income received and to net profits earned in the period beginning January 1 of each current year and ending December 31 of such calendar year. For taxpayers on a fiscal year basis the tax shall be applicable to any taxpayer fiscal year beginning in the current year. This tax shall automatically continue in force on a calendar year basis and a taxpayer fiscal year basis for taxpayers on a fiscal year basis, from year to year without annual reenactment.

**§ 107.34. Declaration and payment of tax.**

107.85.1. Net profits.

1.34..1. Every taxpayer making net profits shall on or before April 15 of each current year, make and file the form prescribed or approved by the officer, with 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 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.

1.34..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.

1.34..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.

1.34..4. The officer may 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.

1.34..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.

#### 107.85.1. Earned income.

1.34..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.

1.34..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 the collection at source, shall:

1.34..2.1. 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, and January 31, of the succeeding year, setting forth the aggregate amount of earned income not subject to withholding by him during the three 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.

#### **§ 107.35. Collection at source.**

107.85.1. Every employer having an office, factory, workshop, branch, warehouse or other place of business within Findlay Township who employs one or more persons, other than domestic servants, for a salary, wage, commission, or other compensation, who has not previously registered,

shall, within fifteen (15) days after becoming an employer, register with the officer his name and address and such other information as the officer may require.

107.85.1. Every employer having an office, factory, workshop, branch, warehouse, or other place of business within Findlay Township who employs one or more persons, other than domestic servants, for a salary, wage, or commission, or other compensation, shall deduct at the time of payment thereof, the tax imposed by ordinance or resolution 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 month period 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-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 month period, and the total tax deducted therefrom and paid with the return.

Any employer who for two of the preceding four 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 Findlay Township 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 of which the tax was withheld.

107.85.1. On or before February 28, of the succeeding year, every employer shall file with the officer:

1.35..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 officer for the period beginning January 1, of the current year, and ending December 31, of the current year.

1.35..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, and 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.

107.85.1. 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.

107.85.1. Except as otherwise provided in Section 9 of Act 511 of 1965 every employer

who willfully or negligently fails 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.

107.85.1. 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 his Article relating to the filing of declarations and returns.

**§ 107.36. Powers and duties of officer.**

107.85.1. It shall be the duty of the officer to collect and receive the taxes, fines and penalties imposed by this Article. 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.

107.85.1. Each officer, before entering upon his official duties, shall give and acknowledge a bond to Findlay Township as prescribed in the Local Tax Enabling Act, Act 511 of 1965.

107.85.1. The officer charged with the administration and enforcement of the provisions of this Article is hereby empowered to prescribe, adopt, promulgate and enforce, rules and regulations relating to any matter pertaining to the administration and enforcement of the Article, including provisions for the re-examination and correction of declarations and returns, and of payments alleged or found to be incorrect, or at to which an overpayment is claimed or found to have occurred, and to make refunds in cases of overpayment, on any period of time not to exceed six (6) years subsequent to the date of payment of the sum involved, and to prescribe forms necessary for the administration of the Article. No rule or regulation of any kind shall be enforceable unless it has been approved by resolution by the Supervisors. A copy of such rules and regulations currently in force shall be available for public inspection.

107.85.1. 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.

107.85.1. 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, the facilities and opportunity for such examination and investigations, as are hereby authorized.

107.85.1. Any information gained by the officer, his agents, or by any other official or agent of the taxing district, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this Article, shall be confidential, except for official purposes and except

in accordance with a proper judicial order, or as otherwise provided by law.

107.85.1. The officer is authorized to establish different filing, reporting and payment dates for taxpayers whose fiscal years do not coincide with the calendar year.

107.85.1. The officer shall deposit all taxes collected hereunder with the Secretary of Findlay Township within ten (10) days after the receipt thereof and shall make a detailed report of all amounts received and by whom paid to the Secretary of Findlay Township at the end of each calendar month.

**§ 107.37. Compensation of income tax officer.**

The Supervisors shall name the income tax officer and fix his compensation by annual resolution for each calendar year.

**§ 107.38. Suit for collection of tax.**

107.85.1. The officer may sue in the name of Findlay Township for the recovery of taxes due and unpaid under this Article.

107.85.1. Any suit brought to recover the tax imposed by this Article 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 following cases:

1.38..1. Where no declaration or return was filed by any person although a declaration or return was required to be filed by him under provisions of this Article, there shall be no limitation.

1.38..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.

1.38..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.

1.38..4. Where any person has deducted taxes under the provisions of this Article, and has failed to pay the amounts so deducted to the officer, or where any person has willfully failed or omitted to make the deductions required by this Article, there shall be no limitation.

1.38..5. This section shall not be construed to limit the Township from recovering delinquent taxes by any other means provided by Act 511 of 1965.

1.38..6. 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.

#### **§ 107.39. Non-residents.**

Non-residents affected by the tax imposed by this Article shall be entitled to the credit or deduction provided by the Pennsylvania Local Tax Enabling Act for any similar tax imposed on their earned income or net profits by the political subdivision of their residence within this Commonwealth or the state of their residence outside of Pennsylvania or by any political subdivision of any state outside of Pennsylvania.

#### **§ 107.40. 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 the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

#### **§ 107.41. Fines and penalties.**

107.85.1. Any person who fails, neglects, or refuses to make any declaration or return required by the Article, 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 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 Article, shall, by subject to the provisions of Chapter 5, "Enforcement of Ordinances; Penalties."

107.85.1. Any person who divulges any information which is confidential under the provisions of this Article shall by subject to the provisions of Chapter 5, "Enforcement of Ordinances; Penalties."

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

#### **§ 107.42.-.43 (Reserved)**

**ARTICLE IV**  
**Sanitary Landfill Operations Tax**

**§ 107.44. Definitions.**

As used in this Article, unless the context clearly indicates a different meaning, the following words shall have the meanings ascribed them in this section:

**CUSTOMER** - shall mean any person paying consideration to an operator for the disposal of disposable material.

**DISPOSABLE MATERIAL** - shall include garbage, rubbish, waste material, ashes, and refuse.

**GROSS RECEIPTS** - shall include the total of the landfill receipts received by an operator during a taxable period.

**INSIDE CUSTOMER** - shall mean a customer who transports his disposable material to the sanitary landfill site.

**LANDFILL RECEIPTS** - shall include:

1. The total consideration paid by an inside customer; and
2. The portion of the consideration paid by an outside customer which is allocated to landfill operations as is hereinafter set forth.

**OPERATOR** - shall mean any person operating a sanitary landfill.

**OUTSIDE CUSTOMER** - shall mean a customer for whom the operator performs substantial additional services, such as collection or transportation of disposable material, off the premises of the sanitary landfill.

**SANITARY LANDFILL** - shall mean any place where disposable material is dumped, stored, treated, buried, or otherwise disposed of.

**STANDARD UNIT RATES** - shall mean the standard rates paid by paying inside customers per truckload, ton, yard, or other measures, during the taxable period. Quantity discounts actually given to inside customers during the taxable period may be considered in determining the standard unit rate to be applied to an outside customer when the quantity of disposable material handled for the outside customer equals or exceeds the quantity for which an inside customer has received the discount.

**§ 107.45. Imposition of tax.**

A tax for general revenue purposes is hereby levied upon operators for the privilege of engaging in the sanitary landfill business within the Township of Findlay at the rate of twelve percent (12%) of the gross receipts from such business, from year to year on a calendar year basis. No person shall engage in such business without complying with all of the provisions of this Article and paying the tax hereby levied.

**§ 107.46. Returns and payments.**

107.85.1. Each operator, upon forms prescribed by the Treasurer, shall file on or before April 30, July 31, October 31, of the current tax year, and January 31 of the following year, returns showing gross receipts received with respect to each sanitary landfill during the respective three month period ending on the last day of the month preceding the month in which the return due date occurs. At the time of filing the return, the operator shall pay to the Treasurer of the Township all tax due for the period to which the return applies.

107.85.1. Any operator who, for the preceding quarterly period, has failed to pay over the proper amount of tax to the Township Treasurer may be required by the Treasurer to file subsequent returns and pay the tax monthly. In such cases, payments of the tax shall be made to the Treasurer on or before the last day of the month succeeding the month for which the tax is due.

**§ 107.47. Calculation of gross receipts.**

In calculating the gross receipts from the sanitary landfill business, the operator shall include the total consideration received from the inside customers and shall include such portion of the consideration received from outside customers as shall be allocated to landfill receipts pursuant to the following section.

**§ 107.48. Allocation of receipts.**

Where as landfill operator performs substantial off the premises services, such as collection or transportation of disposable material for a customer, an allocation of the total consideration paid by the customer shall be made so as to impose the tax levied by this Article on the on-site operations as follows:

107.85.1. Any operator who serves inside customers and outside customers may apply his standard unit rates to the quantity of material handled for outside customers and allocate that sum to the landfill receipts for such outside customers.

107.85.1. Any operator who does not serve inside customers may apply the average standard unit rates charged by the other operators in the Township to the quantity of material he handles for outside customers and allocate that sum to his landfill receipts for such outside customers.



107.85.1. If the applicable formula set forth in Section 107.48.1 or Section 107.48.2 does not fairly allocate the total receipts between an operator's landfill operation and his other services, such operator shall present satisfactory evidence thereof to the tax collector. If the Treasurer is satisfied by such evidence, he shall then establish a formula which does fairly allocate such receipts, but, in such event, the Treasurer must notify all other operators in Findlay Township, and such other operators shall have the option of having their receipts from outside customers allocated in the same manner. The new formula shall be effective for the operator who requested its establishment as of the date of his request, and shall be effective as of the same date for all other operators who notify the Treasurer in writing of their election to have their receipts allocated thereby within thirty (30) days of receipt of notice from the Treasurer. If an operator elects at some later time to have his receipts allocated according to the new formula, his election shall be effective as of the date the Treasurer receives his election in writing.

**§ 107.49. Records.**

Each operator shall maintain, separately with respect to each sanitary landfill, complete and accurate records of all transactions, gross receipts, contracts, and landfill receipts. Each operator shall allow the Treasurer and his designated employees and agents access to all such records and evidence at all reasonable times and shall provide verification of same, as the Treasurer may require. The Treasurer and agents designated by him are hereby authorized to examine the books, papers and records of each operator in order to verify the accuracy of any return made, or if no return has been made, to ascertain the tax due.

**§ 107.50. Confidentiality.**

Any information gained by the Treasurer, his agents, or any other official or agent of the Township pursuant to the administration of this Article shall be confidential and shall not be disclosed except for official purposes or in accordance with proper judicial order or for purposes expressly authorized by this Article. The Treasurer and his agents shall have the duty to disclose the average standard unit rates, on request, to any operator having a proper use of them and any change in formula allowed by the Treasurer to any operator shall be disclosed to all operators.

**§ 107.51. Payment under protest.**

The Treasurer is hereby authorized to accept payment under protest of any taxes claimed by the Township in any case where the taxpayer disputes the validity or amount of the Township's claim to tax. If it is thereafter judicially determined that the Township has been overpaid, the amount of the overpayment shall be refunded to the taxpayer.

**§ 107.52. Collection of delinquent taxes.**

The treasurer shall collect, by suit or otherwise, all taxes, interest, costs, fines, and penalties due under this Article and unpaid. If, for any reasons, 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 (½%) per month shall be added to the tax and collected. The taxpayer shall be liable for all costs of

collection.

**§ 107.53. Fines and penalties for violation.**

Any person failing to comply with or violating any provisions of this Article shall be subject to the provisions of Chapter 5, "Enforcement of Ordinances; Penalties."

**§ 107.54.-.55 (Reserved)**

**ARTICLE V**  
**Parking Tax**

**§ 107.56. Short title.**

This Article shall be known as the "Findlay Township Parking Tax Ordinance."

**§ 107.57. Definitions.**

107.85.1. The following words and phrases when used in this Article shall have the meaning ascribed to them in this Section unless the context clearly indicates a different meaning:

**COLLECTOR** - The person or persons appointed by Resolution of the Supervisors of Findlay Township to collect all taxes imposed by this Article.

**CONSIDERATION** - The payment or compensation of whatever nature, of whatever amount, and however stated or calculated, received by the operator from the patron, upon an express or implied contract, or under lease, or otherwise, whether or not separately stated, and whether paid in cash or credit to an account, for each parking or storing of a motor vehicle by a patron. The consideration shall not include the tax imposed and collected under this Article. Whenever the consideration is not fixed in a cash amount or in a stated and bona fide cash equivalent, the Collector shall make a reasonable determination of its cash value.

**HOTEL** - A building designed for occupancy primarily as the temporary abiding place of individuals who are lodged with or without meals.

**MOTEL** - A building designed for occupancy primarily as the temporary abiding place of individuals who are lodged with or without meals, and which is customarily designated as a motel.

**MOTOR VEHICLE** or **VEHICLE** - Every kind of vehicle used for transportation and conveyance and allowed for those uses on the highways of the Commonwealth.

**NON-RESIDENT PARKING PLACE** or **PARKING PLACE** - Any place within the Township, whether wholly or partially enclosed or open, at which motor vehicles are parked or stored for any period of time in return for a consideration, non including: (I) any parking area or garage, to the extent that it is provided or leased to occupants of a residence on the same or other premises, for use only in connection with, and as accessory to, the occupancy of such residence, and (ii) any parking area or garage operated exclusively by an owner or lessee of a hotel, motel, apartment hotel, tourist court or trailer park, to the extent that the parking area or garage is provided to guests or tenants of such hotel, motel, apartment hotel, tourist court or trailer park for no additional consideration.

OPERATOR - Any person conducting the operation of a parking place and charging and collecting the consideration for the parking or storage of motor vehicles at such parking place, including, without limiting the generality of the above, any governmental body, governmental subdivision, municipal corporation, public authority, nonprofit corporation, or any other person so performing as an agent of any of the above.

PATRON - Any natural person who drives a vehicle of his own or of another into and upon a non-residential parking place, as herein defined, for the purpose of having such vehicle parked or stored for any length of time.

TOURIST COURT - A group of attached or detached buildings containing only individual sleeping rooms or living units, designed for temporary use by automobile tourists or transients; including auto courts, motels, or motor lodges and the like.

TRAILER PARK - Any camp, trailer camp, trailer court, lot, parcel or tract of land designed, maintained or intended for the purpose of supplying a location or accommodation for two or more trailers. "Trailer Park" shall not include automobile or trailer sales lots upon which unoccupied trailers are parked for the purpose of inspection or sale.

TRANSACTION - The parking or storing on a unit per occurrence basis of a motor vehicle at a non-residential parking place, and such parking or storing on any other basis, and the consideration for the parking or storing.

107.85.1. Pronoun references shall be read and construed as appropriate to the relevant circumstances.

#### **§ 107.58. Imposition and payment of tax.**

On a calendar year basis of from each January 1 to each following December 31, a tax for general revenue purposes is hereby levied upon each and every parking transaction at the rate of nine percent (9%) on the consideration thereof. Every operator with each transaction shall add said tax to the consideration charged and shall obtain payment of said tax from the patron as a condition for the allowance of the parking or storing, and the fact of such allowance shall, and the fact of collection of the consideration shall conclusively presume the collection of the tax. **[Amended 12-08-10 by Ord. No. 368 editor's note the new rate becomes effective February 1, 2011]**

#### **§ 107.59. Parking registration certificates.**

107.85.1. It shall be unlawful for any person and/or any operator to conduct, continue to conduct, or thereafter begin to conduct any parking transaction with reference to a non-residential parking place within the Township until or unless a Parking Registration Certificate or Certificates shall have been issued to said operator, and unless the tax imposed hereunder is accounted for in accordance with the provisions of this Article.

107.85.1. Every person and/or operator desiring to continue to conduct or to begin any parking transaction, with reference to a non-residential parking place within the Township shall file annually an application for Parking Registration Certificate or Certificates for each parking place with the Collector. Every application for such Certificate or Certificates shall be made upon a form prescribed and furnished by the Collector, and authorized by the Supervisors of the Township. Such application shall set forth the name under which the applicant conducts such parking transactions, the location of said parking place, the size and vehicle capacity of said parking place, and other such pertinent information as may be required by the Collector. If the applicant has or intends to have more than one place of such parking within the Township, the applicant shall state the required information with respect to each and every place of parking. If the applicant is other than an individual, the names and addresses of the principal officers thereof, and any other reasonable information required by the Collector, shall be stated in the application. The application shall be signed and sworn by the applicant. The Collector may require that the application be verified by oath or affirmation.

107.85.1. Upon a proper application being made, the Collector shall charge a registration and certificate fee as provided in Chapter 59, "Fees," for each certificate which shall be paid by the applicant and the Collector shall grant and issue to such applicant a Parking Registration Certificate for each place of non-residential parking as set forth in the application. A Parking Registration Certificate shall not be assignable and shall be valid only for the person and/or operator in whose name it is issued, and it shall be valid only for the conducting of non-residential parking at the place designated therein. Said Parking Registration Certificate shall at all times be conspicuously displayed at the place for which issued.

107.85.1. The Collector may suspend, or after hearing, revoke a Parking Registration Certificate whenever the Collector finds that the holder thereof has failed to comply with any provision of this Article. Upon suspending or revoking any Parking Registration Certificate, the Collector shall request the holder thereof to surrender immediately all Parking Registration Certificates and duplicates thereof. Whenever the Collector suspends a Parking Registration Certificate, he shall notify the holder thereof immediately of such action and shall afford the holder a hearing, if one is desired and has not already been afforded. After such hearing, the Collector may either rescind his order of suspension, continue said suspension, or revoke the Registration Certificate or Certificates.

#### **§ 107.60. Records.**

107.85.1. Each operator shall maintain, separately with respect to each parking place, complete and accurate records of all transactions, of the total amount of consideration received from all transactions, and the total amount of tax collected on the basis of such consideration, and the same shall be done on a uniform daily basis. Each operator shall issue to the person paying the consideration such written evidence of the transaction as the Collector may prescribe by regulations.

107.85.1. As to all transactions otherwise than on a unit per occurrence basis, the operator shall make, have and keep segregated records of all such transactions, or if oral, then do so by a record of relevant data as adequately describes each such transaction for calculation of the proper tax. Records shall be made at the time of the transactions. They shall be kept in chronological order.

107.85.1. Each operator shall afford the Collector and his designated agents and employees access to all such records and evidence at all reasonable times and shall provide verification of the same as the Collector may require. The Collector and his agents are hereby authorized at reasonable times and in reasonable manner to examine the books, papers and records of any operator in order to verify the accuracy of any return made.

107.85.1. If no return has been made, or if a false return has been made, or if the operator's records are not properly made or kept, or if the operator or anyone under his control in any way obstructs an orderly audit or investigation relating to the determination of the proper tax due, then the Collector may make such assessment of what he reasonable determines to be the proper tax due, and in addition to the penalty and interest thereon as may be due, may add a liquidated damages assessment of up to one hundred percent (100%) of the proper tax, and any fine as may be imposed under Section 107.64 shall be in addition to the liabilities hereunder.

#### **§ 107.61. Returns and payments.**

Each operator in collecting the tax (under Section 107.58) shall do so as the agent and trustee for the Township under the provisions and for the purposes hereof; and, on the form prescribed by the Collector, shall file with him by the 15th day of each month, returns on all transactions of the operator in the preceding calendar month. With such filing, the operator shall pay to the Collector all taxes due hereunder for such preceding month, such "taxes due" being the full tax that the operator was charged hereunder to obtain from his patrons, less two percent (2%) thereof as compensation to the operator for his services. Every operator who fails to comply with the provisions hereof shall be deemed to have acknowledged his intentional failure of consideration and of his voluntary surrender of such compensation.

#### **§ 107.62. Collector's powers and duties.**

The Collector, on behalf of the Township, shall receive and collect the taxes, interest, fines and penalties imposed hereunder and shall have the power, in the event that any operator has, in the judgment of the Collector, failed to pay over the amount of the tax due, to collect the tax directly from the patron and charge the cost of collection to the operator, and shall maintain records showing the amounts received and the date such amounts were received. The Collector shall, with the approval of the Supervisors of the Township, adopt and enforce regulations relating to the administration of this Article, such regulations including but not limited to, those relating to evidence, records, forms, applications, registration certificates and returns.

#### **§ 107.63. Collection and penalty and interest.**

All taxes, assessments, penalties and interests due from the operators under this Article shall be paid to the Collector. Any operator who fails to file a proper report as due or who fails to make proper payment as due, shall pay also a penalty of an additional ten percent (10%) of the amount of the tax, and in addition, shall pay interest on the tax at the rate of one percent (1%) per month or fraction thereof from the due date, the same being in addition to liabilities under Section 107.60.4 and Section 107.64.

**§ 107.64. Penalties.**

Any person who violates any provision of this Article, or any regulations adopted pursuant to it, shall be subject to the provisions of Chapter 5, "Enforcement of Ordinances; Penalties."

**§ 107.65-.66 (Reserved)**

**ARTICLE VI**  
**House Trailer Tax**

**§ 107.67. Definitions.**

The following terms, phrases and words as used in this Article shall have the following respective definitions:

**HOUSE TRAILER, OR TRAILER COACH OR TRAILER** - A house trailer, or trailer coach or trailer shall mean any vehicle which is suitable for living quarters, which may or is mounted on wheels, and is or may be propelled either by its own power or by another power driven vehicle to which it is or can be attached. The term "House Trailer" shall also include trailer coach, house car, automobile trailer or trailer.

**TRAILER PARK OR TRAILER CAMP** - A trailer park or trailer camp shall mean any lot, area or space, tract or parcel of land, open or enclosed, where two or more house trailers, house-cars or trailer coaches as used in this Article, are parked by the day, week, or for a longer period of time, either for, or without compensation and which shall include any building, structure or tent, or other enclosure used or intended for use as a part of the equipment of such trailer park or trailer camp, provided however, that the term trailer camp or trailer park shall not include the following:

(1) Any area or space used by any person or persons, firm, association or corporation engaged in the business of transportation of goods and material by trailer, for the storage of trailers employed in such business.

(2) Any area or space on which trailers used for the transportation of goods and material, may be temporarily stored for the purpose of loading materials in or unloading materials therefrom.

(3) Any area or space used for the storage of empty trailers awaiting sale and for display purposes in connection with the sale thereof by any person, firm, association or corporation engaged in the business of buying and selling trailers.

**§ 107.68. Imposition.**

A monthly tax of Three Dollars (\$3.00) per trailer for general revenue purposes, is hereby imposed upon the owner, occupier or custodian of such house trailer, house-car or trailer, used or occupied as house trailers suitable for living quarters, located or situate in any trailer camp or trailer park located within the territorial limits of Findlay Township. The said monthly tax of Three Dollars (\$3.00) shall be paid in advance, for each month, or a fraction of a month, by the owner, occupier or custodian of said



house trailer, house-car or trailer, to the owner, proprietor, or tenant of the land or trailer camp as aforesaid.

**§ 107.69. Continuous occupancy.**

No tax shall be due or payable for the first thirty (30) days on any house trailer, house-car or trailer now used or to be used, provided however, that the mere temporary removal out of the Township for a period of less than thirty (30) days or the change from one location to another within the Township shall not be considered as interrupting the continuous occupancy or location.

**§ 107.70. Report of occupancy and payment of taxes.**

The owner or owners, lessees, or proprietors authorizing or permitting the occupancy of lands by house-trailers, house-cars or trailers shall on or before the 10th day following the first of each month, report the occupancy of such house trailer to the collector of taxes for said Township, said report to include such specified information as to the names, license numbers and dates of arrival and dates of departure of such house trailers, house-cars or trailers in the preceding month. In addition thereto, the said operators, proprietors or custodians of the said trailer camps or trailer parks, so authorizing the occupancy of the land for such trailer purposes as living quarters, shall pay with said report the tax of Three Dollars (\$3.00) as herein levied for the first month as the same may be due, and thereafter shall collect from the owner or owners, occupiers or custodians of the said house trailers, house-cars and trailers for every succeeding month or fractional month thereof, as above provided, the sum of Three Dollars (\$3.00) monthly, which shall then be paid to the collector of taxes of the Township of Findlay.

**§ 107.71. Duties of tax collector.**

In order to insure compliance with the terms of this Article and the payment of all taxes which may be due hereunder, the Findlay Township Tax Collector shall have the authority to inspect and examine during reasonable business hours, either in person or by representative, the books and records together with the physical premises of any such person or proprietor engaged in the operation of a trailer camp, or in the leasing of said land to be occupied by house trailers, house-cars or trailers, and to take such steps as in his discretion deems best to insure the collection of all taxes levied, to the said Township.

**§ 107.72. Payment of taxes to trailer camp owner.**

In order to insure, complete and further compliance with the terms of this Article and the payment of any and all taxes levied hereunder as imposed, the owner, proprietor or custodian of each of the trailers is hereby obligated not only to pay to the owner, proprietor or custodian of the trailer camp such taxes as are herein levied and due the Township of Findlay, but they are hereby obligated to see to it that the said owner, proprietor or custodian of the trailer camp shall remit said taxes collected from them, to the tax collector of the said Findlay Township. The duty of the owner, proprietor or lessee of the trailer camp shall, as aforesaid, pay such taxes collected to the said collector of taxes for Findlay Township.

**§ 107.73. Interest.**

All taxes imposed by this Article not paid when due shall bear interest thereon at the rate of one-half (½) of one percentum (1%) per month until paid.

**§ 107.74. Duties of trailer camp owner.**

The Township Supervisors do hereby declare it to be the intention of the several sections herein contained that although the customer is primarily liable for the payment of the tax as the owner, occupant or custodian of a house trailer parked in a trailer camp, suitable for living quarters as herein designated, it shall nevertheless be the duty of the owner or operator of the trailer camp to be responsible to see that the said tax is collected and paid to the collector of taxes of Findlay Township.

**§ 107.75. Violations.**

107.85.1. Any person, firm, partnership or corporation as the owner, occupier or custodian of a house trailer, house-car or trailer parked in a trailer camp or the owner, proprietor or lessee of such trailer camp or trailer park violating any of the provisions of this Article and such violation continues for a period of ten (10) days from the date the said tax is due, shall be subject to the provisions of Chapter 5, Enforcement of Ordinances; Penalties."

107.85.1. The failure to pay any and all taxes levied within the time specified herein, and the continuation of such violation on the part of any owner, occupier or custodian of a house trailer, house-car or trailer, or the owner, proprietor or tenant of any trailer park or trailer camp, shall constitute a distinct and separate offense, for which distinct and separate fines shall be levied, paid and collected.

**§ 107.76.-.77 (Reserved)**

**ARTICLE VII**  
**Real Estate Tax**

**§ 107.78. Payment of taxes - installment plan.**

Taxpayers shall be permitted to pay their real estate taxes to the Findlay Township Tax Collector on the installment plan as is hereinafter set forth.

**§ 107.79. Dates of installation.**

Any taxpayer electing to pay on the installment plan shall pay a first installment of forty percent (40%) of the tax due on or before July 15 of the taxing year, a second installment of thirty percent (30%) of the tax due on or before August 15 of the taxing year, and a third installment of thirty percent (30%) of the tax due on or before September 15 of the taxing year.

**§ 107.80. Intent to pay on installment plan.**

The payment of the first installment by a taxpayer in the amount of forty percent (40%) of the tax due on or before July 15 of the taxing year shall conclusively evidence an intention on the part of the taxpayer to pay his or her taxes on the installment plan, as provided in this Article.

**§ 107.81. Failure of intent to pay.**

Where a taxpayer fails to evidence an intention to pay on the installment plan, as hereinbefore provided, his or her taxes shall become due and payable and be collected as provided elsewhere in the Local Tax Collection Law, subject to the discounts and penalties provided thereby.

**§ 107.82. Penalties.**

Where a taxpayer has elected to pay on the installment plan as hereinbefore provided, any delinquent installment shall be subject to a penalty of five percent (5%), which penalty shall be added on the date the installment becomes delinquent and shall be collected by the tax collector. No further penalties shall be added to any installment of taxes, unless one or more installments remain unpaid, and the lands upon which installments are due are returned to the County Commissioners for non-payment of taxes, or in case a lien for such unpaid installment or installments is filed under existing laws in the office of the Prothonotary, in which case, the additional penalty or interest provided by such existing return and lien laws shall apply.

**§ 107.83. Abatement or discount.**

Where payment of taxes is made on the installment basis, no abatement or discount shall be allowed on such taxes.

**§ 107.84. Authorization to provide tax certifications.**

The Findlay Township Board of Supervisors hereby authorize the Elected Tax Collector of Findlay Township to provide tax certifications upon request by the public. [Added 2-5-92 by Ord. No. 205]

**§ 107.85. Fees for tax certification, return checks and duplicate tax bills.**

107.85.1. Service fee for tax collector's written certification of realty tax payment status or lands situated within Findlay Township.

A. Findlay Township hereby imposes a service fee of \$25.00 per written Certification to be assessed to each person, firm, or corporation requesting a written tax certification from the Township Tax Collector verifying the payment status of real estate taxes levied upon the owners of Township realty. \$5.00 for each Certification will be returned monthly to Township for office space or any other legal use.

B. The service fee mentioned in paragraph 1A above, shall be payable directly to the Findlay Township Tax Collector.

C. The service fee mentioned in paragraph 1A above, may be amended, from time to time, by Ordinance in the event the Township determines a need to alter the fee as initially established.

107.85.2 Return check fees. Checks payable to the Tax Collector of the Findlay Township.

A. Findlay Township hereby imposes a fee of \$20.00 per check returned by payee bank and due to said bank's failure to honor and pay to the Township Tax Collector the amount of such check. This fee shall be in addition to any bank service charges imposed upon the Tax Collector of Findlay Township as a result of any such returned check. The fees detailed herein shall be assessed against the person, firm or person, firm or corporation issuing such check and as a result of the Payee bank's failure to pay the same.

B. The \$20.00 fee detailed in paragraph 2A above, shall be set from time to time, by Ordinance in the event the Township Board of Supervisors determines a need to alter the fee as initially established

C. The fee for dishonored check payable hereunder shall be paid to the Township Tax Collector directly.

107.85.3 Service fee for Tax Collector's preparation and mailing of duplicate tax bills.

A. The Findlay Township hereby imposes a service fee of \$10.00 per duplicate tax bill issued by the Township Tax Collector.

B. The service fee mentioned in paragraph 3A above, shall be payable directly to the Findlay Township Tax Collector.  
[Revised 01-11-17 by Ord. No. 407]

**§ 107.86. Deposit of taxes by Tax Collector.**

The Tax Collector shall deposit all taxes collected to the Township account established for this purpose within 24 hours of the close of each business day whenever the total of all such deposits exceeds five thousand dollars (\$5,000) and further shall provide the treasurer of the taxing district or his designee with a written statement of said deposit within 24 hours after it has been deposited. [Added 2-5-92 by Ord. No. 205]

**§ 107.87. Monthly reports submitted by Tax Collector.**

The Tax Collector shall on or before the 10th day of each month or on or before the date of the regular monthly meeting of the Board of Supervisors, whichever comes first, provide a true verified statement in writing to the secretary of the taxing district, or his designee, for all taxes collected during the previous month giving the names of the taxable, the amount collected from each, along with discounts granted or penalties applied, if any, and the total amount of taxes received, discounts granted and penalties applied. [Added 2-5-92 by Ord. No. 205]

**§ 107.88. Homestead and Farmstead Exemption. [Added 12-11-02 by Ord. No. 309. Amended 2-11-04 by Ord. No. 321]**

107.88.1. Homestead and farmstead property within the Township is exempted from real estate taxes for the first \$15,000 of assessed value.

107.88.2. The homestead/farmstead exemption program shall be interpreted and administered in accordance with the requirements set forth in Act 50 of 1998, 53 Pa. C.S. § 8581 et seq.

107.88.3. The effective date of the homestead/farmstead exemption program will be January 1, 2003.

**§ 107.89. (Reserved)**

**ARTICLE VIII**  
**Amusement Tax**

**§ 107.90 Definitions.**

meaning: The following words and phrases when used in this Ordinance shall have the following

**AMUSEMENTS** - All manner and form of entertainment, including, among others, moving picture shows, vaudeville, circus, carnival and side shows, all forms of entertainment at boxing and sparring exhibitions, automobile and horse racing, football, basketball and baseball games, golfing, tennis, hockey, bathing, swimming, archery, shooting, bowling, dancing and other forms of diversion, sport recreation or pastime, shows exhibitions, contests, displays and games including all forms of entertainment or amusement in or upon coin operated machines or devices, and all other methods of monetary charges of any character from the general public, or a limited or selected number thereof, directly or indirectly in return for other tangible property, or specific person or professional services. The term "Amusement" shall not apply to actual participation in sports when no fixed admission charge is paid.

**COLLECTOR** - Such person or persons as shall be designated and appointed by the Board of Supervisors of the Township of Findlay to collect the tax hereby imposed.

**ESTABLISHED PRICE** - Regular monetary charge of any character, including donations and contributions, fixed and exacted or in any manner received by producers, as herein defined, from the general public or a limited or selected number thereof, directly or indirectly for the privilege of attending or engaging in any entertainment or amusement.

**PATRON** - Anyone participating in the privilege of engaging in the amusement.

**PERSON** - Every natural person, partnership, limited partnership, unincorporated association, or corporation.

**PLACE OF AMUSEMENT** - Any place, indoors or outdoors, within the Township of Findlay, where the general public or a 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, amusement parks, stadiums, arenas, racetracks, baseball parks, skating rinks, circus or carnival tents or grounds, social, sporting, athletic, gun and country clubs, golf courses, bowling lanes, bathing and swimming pools and places, dance halls, tennis courts, rifle and shotgun ranges, and other like places.

**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

payment of an established price, attend or engage in any amusement.

TEMPORARY AMUSEMENT - Any amusement that is conducted in the Township for a period of time not exceeding thirty days.

**§107.91 Imposition of tax.**

107.91.1. General Rule. A tax is hereby imposed upon the patron of any amusement for the privilege of attending or engaging in any amusement at the rate of ten percent (10%) of the established price charged the general public or a limited or selected group thereof, by any producer for such privilege, which shall be paid by the person acquiring such privilege for any given calendar year.

107.91.2. Tax Computations for Free or Reduced Rate Admissions. If persons are admitted free or at a reduced rate to any place of amusement under which an established price is charged to other persons, the tax imposed shall be computed on the established price charged to such other persons of the same class of the same or similar accommodations, to be paid by the person so admitted, provided, however, that children under twelve (12) years of age, disabled veterans, and members of the Armed Services when on active duty and in uniform who are admitted free of charge to any place of amusement, shall not be required to pay the tax imposed, nor shall any tax be imposed on any amount paid to admission to any place of amusement conducted by any charitable organization, school, church, service club, or non-profit corporation or organization.

Officers, employees, inspectors, police, newspaper reports, media and others whose special duties are their sole reason for their free admission, are not liable for this tax.

**§ 107.92 Collection and payment.**

107.91.1 Producers. Every producer, except as hereinafter provided, conducting a place of amusement, shall, on or before the 15th day of each month, transmit to the Collector on a form prescribed and prepared by him, a report under oath, or affirmation of the amount of tax collected by the producer during the preceding month. All reports must show all such information as the Collector shall prescribe.

107.92.2 Temporary Amusements. Every producer conducting a temporary place of amusement, shall file a like report with the Collector, within ten (10) days after each performance.

107.92.3. Timely Payments. A producer may deduct two (2%) percent from the amount due, provided that payment is made on or before the due date thereof.

107.92.4. Penalty and Interest. All taxes not paid by the due date shall bear an interest rate of one (1%) percent per month or fractional part of a month from the date they are due and payable until paid. In addition, if any producer shall neglect or refuse to make any report and

payment as herein required, an additional ten (10%) percent of the amount of the tax shall be added by the Collector in addition to the interest and collected by the Collector.

**§ 107.93 Suit for collection.**

All taxes, interest and penalties shall be recoverable by the Collector, or by the Township by civil action at law or by any other available remedy. Such action shall be brought in the name of the Township or the Collector.

**§ 107.94 Duty to disclose established price, taxes and maintain records.**

Admission to places of amusement shall be by ticket. Upon the part of the ticket to be taken up by the producer, there shall be indelibly and conspicuously displayed, the established price for the admission, the amusement tax imposed hereby, the Federal tax, if any, and the total of the established price and taxes. Each ticket, when taken up by the producer shall be destroyed or defaced in such manner that the ticket may not be used again.

The producer shall at all times maintain a true and accurate record of all tickets used for each location or establishment, such records to be subject to check by the Collector.

**§ 107.95 Reporting by Collector.**

All amusement taxes, interest and penalties collected by the Collector shall be deposited to the credit of the Township in the depository designated to receive the same, within Ten (10) days of the receipt thereof, and a report thereof made to the Treasurer of the Township at least monthly, showing the name of each producer, the amount of the tax paid by each producer and the period covered by such tax.

**§ 107.96 Authority of Collector.**

The Collector is hereby charged with the administration and enforcement of the provisions of this Resolution, and is hereby empowered to prescribe, adopt and promulgate and enforce rules and regulations relating to any matters pertaining to the administration and enforcement of this ordinance, including provisions for the re-examination and correction of returns and payments alleged or found to be incorrect, or, as to which an overpayment is claimed, or found to have occurred.

**§ 107.97 Effective date**

The effective date shall be January 1, 2000.



**ARTICLE IX**  
**Volunteer Service Tax Credit Program**

**§107.99. DEFINITIONS**

The following words and phrases when used in this Article shall have the meanings given to them in this section unless the context clearly indicates otherwise.

**“Active Volunteer.”** A volunteer who volunteers at a Volunteer fire department listed under Section 2 (c) and has satisfied the following conditions.

1. Completes the activities of the Volunteer Service Credit Program set forth in Section 4.
2. Receives certification as an Active Volunteer by the Chief or designee of the Volunteer Fire Department.
3. Receives approval as an Active Volunteer by the Board of Supervisor for Findlay Township.

**“Application”** A form provided by the Township of Findlay to a volunteer applying for certification under the Volunteer Service Credit Program.

**“Earned Income Tax”** A tax on earned income and net profits levied under Chapter 3 of the act of December 31, 1965 (P.L. 1257, No. 511), known as the Local Tax Enabling Act.

**“Eligibility Period”** The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.

**“Emergency Responder”** A volunteer who responds to an emergency call with the Volunteer fire company listed under section 2 (c)

**“Emergency Response Call”** Any emergency call to which a volunteer responds, including travel directly from and to a volunteer’s home, place of business or other place where he/she shall have been when the call was received.

**“Qualified Real Property”** A residential real property owned and occupied as the domicile of an active volunteer.

**“Volunteer”** A member of a volunteer fire department.

**§107.100. VOLUNTEER SERVICE CREDIT PROGRAM**

**§ 107.100.1. Establishment.** Findlay Township hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community’s volunteer fire department.

**§ 107.100.2. Program Criteria.** The Board shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following:

- (1) The number of emergency response calls to which a volunteer responds.
- (2) The level of training and participation in formal training and drills for a volunteer.
- (3) The total amount of time expended by a volunteer on administrative and other support services, including but not limited to:

- (i) fundraising
- (ii) providing facility or equipment maintenance
- (iii) financial bookkeeping

(4) The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of the volunteer fire company.

(5) The total number of years the volunteer has served.

**§ 107.100.3. Eligible Entities.** The Volunteer Service Credit Program is available to residents of the Municipality who are volunteers of the following volunteer fire departments:

- (1) Imperial Volunteer Fire Department
- (2) North Fayette Township Volunteer Fire Department

**§ 107.100.4. Eligibility Period.** A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period to qualify for the tax credits established under Section 3.

- (1) For 2018, the eligibility period under the Volunteer Service Credit Program shall run from January 20, 2018 until December 31, 2018.
- (2) For 2019 and each subsequent year thereafter, the eligibility period shall run from January 1<sup>st</sup> until December 31<sup>st</sup>.

**§ 107.100.5. Recordkeeping.** The chief of each volunteer fire department listed under Section 2 (c) shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. Service logs shall be subject to review by the Board of Supervisors, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, shall annually transmit to the Township a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Township no later than January 31<sup>st</sup> of each year. The chief shall post the notarized eligibility list in an accessible areas of the volunteer agency's facilities.

**§ 107.100.6. Volunteer Application.** On or before the second (2<sup>nd</sup>) Monday in January of each year, volunteers who have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification provided by the Township of Findlay to their Chief or Supervisor. The Chief or Supervisor shall the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program, and shall forward said application to the Manager for Township together with the notarized list required by Section 4.G. within the timeframe specified herein.

**§ 107.100.7. Notarized List.** On or before the first (1<sup>st</sup>) Monday in February of each year, the Chief, or Supervisor, shall mail or hand deliver to the Manager of the Township a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program and applied for certification pursuant to Section 4.F. The Chief or Supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

**§ 107.100.8. Municipal Review.** The Township Manager shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Board of Supervisors shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Supervisors shall be issued a tax credit certificate by the Township Secretary.

**§107.100.9. Official Tax Credit Register.** The Township shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Township Manager shall issue updates, as needed, of the official Tax Credit Register to the following:

- (1) Board of Supervisors;
- (2) Chief of the Imperial Volunteer Fire Department;
- (3) Authorized Earned Income Tax Collection

**§ 107.100.10. Injured Volunteers**

(1) An emergency responder that is injured during an emergency response call may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call with one of the entities listed under Section 2 (c).

(2) An injured emergency responder shall provide documentation from a licensed physician with the application required under Section 2 stating that their injury prevents them from performing duties to qualify as an active volunteer. In such case, the injured emergency responder shall be deemed an active volunteer for that tax year.

(3) An injured emergency responder shall annually submit the application required under Section 2, along with updated documentation from a licensed physician stating that the injury still exists and prevents them from qualifying as an active volunteer. The injured emergency responder shall again be deemed an active volunteer for that tax year. An injured emergency responder shall only be deemed an active volunteer for a maximum of five consecutive tax years.

**§ 107.101. EARNED INCOME TAX CREDIT**

**§ 107.101.1. Tax Credit.** Each active volunteer who has been certified under the Township of Findlay Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$300.00 of the Earned Income Tax levied by the township. When an active volunteer's earned income tax liability is less than the amount of the tax credit, the tax credit shall equal the individual's tax liability.

**§ 107.101.2. Claim.**

(1) An active volunteer with a tax credit certificate may file a claim for the tax credit on their township earned income tax liability when filing a final return the preceding calendar year with the tax officer with the authorized Earned Income Tax Collector.

**§ 107.101.3. Rejection of Tax Credit Claim.**

(1) The tax officer shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued the Township Manager.

(2) If the tax officer rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to Section 5.

(3) Taxpayers shall have 30 days to appeal the decision of the tax officer.

**§ 107.102. REAL PROPERTY TAX CREDIT.**

**§ 107.102.1. Tax Credit.** Each active volunteer who lives in Findlay Township and has been certified under Township of Findlay Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 20% of the Township tax liability on qualified real property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

**§ 107.102.2. Claim.**

(1) An active volunteer with a tax credit certificate may file a claim for the tax credit on their qualified real property tax liability for the township's real estate tax levy. The tax credit shall be administered as a refund by the Township Treasurer. An active volunteer shall file the following with the Township Manager.

(i) A true and correct receipt from the Township of Findlay Real Estate Tax Collector of the paid Township real property taxes for the tax year which the claim is being filed.

(ii) The tax credit certificate.

(iii) Phot identification

(iv) Documentation that the tax paid was for qualified real property as defined in this Ordinance.

(2) If the active volunteer provides all documents required under this subsection, the Township Treasurer shall issue the tax refund to the active volunteer.

**§ 107.102.3. Rejection of the Tax Credit Claim.**

(1) The Township Manager shall reject the claim for a Township real property tax credit if the taxpayer fails to provide the documents required under subsection (B) (1).

(2) If the Township Manager rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to Section 5.

(3) Taxpayers shall have 30 days to appeal the decision of the Township Manager.

**§ 107.103. APPEALS.**

**§ 107.103.1. Earned Income Tax Credit Appeals.**

(1) Any taxpayer aggrieved by a decision under Section 3 shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals of decisions under Section 3 shall follow the provisions of the Act of May 5, 1998, P.L. 301. No. 50, known as the Local Taxpayers Bill of Rights.

**§ 107.103.2. Real Property Tax Credit Appeals.**

(1) Any taxpayer aggrieved by a decision under Section 4 shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals under Section 4 shall follow the provisions of 2 Pa.C.S. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa. C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law."

**§ 107.104. SEVERABILITY.**

In the event that any provision, section, sentence clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Ordinance, it being the intent of the Township of Findlay that such remainder shall be and shall remain in full force and effect and for this purpose the provisions of this Ordinance are hereby declared to be severable.

**§ 107.105. EFFECTIVE DATE.**

This Ordinance shall be effective March 14, 2018.

**[Added 03-14-18 by Ord. No. 417]**