

Chapter 24

Taxation; Special

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Part 1**Earned Income Tax****§24-101. Definitions.**

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

Association - a partnership, limited partnership, or any other unincorporated group of two or more persons.

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

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

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

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

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

Nonresident - an individual, partnership, association, or other entity domiciled outside the Borough of Glendon.

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

Resident - an individual, partnership, association, or other entity domiciled in the Borough of Glendon.

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

Taxable - subject to the tax imposed by this Part.

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

Income Tax Officer - the person designated by the Borough Council of the Borough of Glendon to administer the provisions of this Part.

(*Ord. 59-3, 11/-/1959, §1*)

§24-102. Imposition of Tax.

1. A tax for general revenue purposes of 1% is hereby imposed on the following:

A. Earnings earned on or before January 1, 1965, by individual residents of the Borough of Glendon.

B. Earnings earned on and after January 1, 1965, by individual nonresidents of the Borough of Glendon in the Borough of Glendon.

C. Net profits earned on and after January 1, 1965, by residents of the Borough of Glendon.

D. Net profits earned on and after January 1, 1965, in the Borough of Glendon by nonresidents of the Borough of Glendon.

[*Ord. 66-3*]

2. The taxes levied under subsections .1.A and .1.B of this Section shall relate to and be imposed upon earnings paid by an employer or on his behalf to a person who is employed by him. The tax levied under subsections .1.C and .1.D of this Section shall relate to and be imposed on the net profits of any business, profession, or other activity carried on by any person or persons.

3. Every corporation which is subject to the Pennsylvania Corporate Net Income Tax or exempt from the Pennsylvania Corporate Net Income Tax and every foreign corporation which is subject to the Pennsylvania Franchise Tax or exempt from the Pennsylvania Franchise Tax, shall be exempt from the tax imposed by this Part.

4. The tax levied by this Part shall be applicable to earnings and to net profits earned in the period beginning January 1, 1967, and ending December 31, 1967, and for each calendar year thereafter until amended or repealed. [*Ord. 2006-1*]

(*Ord. 59-3, 11/-/1959, §2; as amended by Ord. 60-4, 12/1/1960, §§I, II; by Ord. 61-1, 12/-/1961, §§I, II; by Ord. 63-4B, 12/3/1963, §§I, II; by Ord. 64-4, 12/2/1964, §§I, II; by Ord. 65-3, 12/1/1965, §§I, II; by Ord. 66-3, 12/7/1966, §§I, II; and by Ord. 2006-1, 12/6/2006*)

§24-103. Declaration and Payment of Tax.

1. *Net Profits.*

A. Every person hereinafter called "taxpayer," who reasonably expects that he will earn any taxable net profits during the period between January 1, 1960, and December 31, 1960, shall on or before April 15, 1960, make and file with the Income Tax Officer on a form prescribed by the Income Tax Officer, a declaration of his estimated net profits for the period beginning January 1, 1960, and ending December 31, 1960, setting forth the estimated amount of net profits reasonably expected by him for the said period and subject to the tax, the amount of estimated

tax imposed by this Part on such estimated net profits, and such other relevant information as the Income Tax Officer may require. The taxpayer making the declaration shall, at the time of filing thereof, pay the Borough of Glendon one-quarter of the estimated tax shown as due thereon and such taxpayer shall thereafter pay one-quarter of the estimated tax in each of three installments as follows one installment on or before June 15, 1960, one installment on or before September 15, 1960, and the last installment on or before January 15, 1961.

B. A person who on April 15, 1960, did not reasonably expect that he would earn any taxable net profits during the period between January 1, 1960 and December 31, 1960, and who subsequent to April 15, 1960, reasonably expects that he will earn taxable net profit on or before December 31, 1960, shall make and file on or before June 15, 1960, September 15, 1960, or January 15, 1961, whichever of these dates next follows the date on which the taxpayer first reasonably expects such net profits, a declaration similar to that required under the foregoing paragraph (1). The taxpayer making the declaration shall, at the time of filing thereof, pay to the Borough of Glendon the estimated tax shown as due thereon, provided, however, that the taxpayer shall have the right to pay the estimated tax in equal installments on or before the quarterly installment payment dates which remain after the filing of the declaration.

C. The Income Tax Officer is hereby authorized to provide by regulation for the making and filing of adjusted declarations of estimated net profits, and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required shall thereafter either reasonably expect additional net profits not previously declared or find that he has over-estimated his net profits.

D. On or before April 15, 1961, every taxpayer who has earned taxable net profits shall make and file with the Income Tax Officer, on a form prescribed by him, a final return showing all such net profits for the period beginning January 1, 1960, and ending December 31, 1960, the total amount of tax due, the amount of estimated tax paid under the provisions of this Section, and the balance due. The percentage of the total net profits of any calendar or fiscal year of a taxpayer beginning or ending within the period beginning January 1, 1960, and ending December 31, 1960, to which the tax imposed by this Part shall be applicable shall be equal to the same percentage of such total net profits as the number of days in any such year within such period bears to the total number of days in any such year. 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.

E. Every taxpayer who discontinues business prior to December 31, 1960, shall, within 30 days after the discontinuance of business, file his final return as hereinabove required and pay the tax due, or demand refund or credit in the case of overpayment.

2. *Salaries, Wages, Commissions and other Compensations.*

A. Every taxpayer who is employed on a salary, wage, commission or other compensation basis, and who reasonably expects to earn any taxable earnings not subject to the provisions of this Part relating to the collection at source, shall, on or before April 15, 1960, make and file with the Income Tax Officer, a declaration

of his estimated total amount of taxable salaries, wages, commissions and other compensation for the period beginning January 1, 1960, and ending December 31, 1960, the estimated amount of the tax thereon that will be deducted therefrom pursuant to this Part, the estimated amount of tax imposed by this Part that will not be deducted therefrom pursuant to this Part and such other relevant information as the Income Tax Officer may require, In preparing his declaration of estimated taxable salaries, wages, commissions and other compensation taxable under this Part, the taxpayer shall use the same amounts with respect to such items as he shall have used in preparing his declaration of estimated tax for the year 1960 for Federal Income Tax purposes, if such taxpayer shall be required to file any such last mentioned declaration.

B. A person who on April 15, 1960, did not reasonably expect that he would earn any salaries, wages, commissions and other compensations not subject to the provisions of §24-104 relating to the collection at source, during the period between January 1, 1960, and December 31, 1960, and who subsequent to April 15, 1960, reasonably expects that he will earn salaries, wages, commissions and other compensation not subject to the provisions of §24-104, on or before December 31, 1960, shall make and file on or before June 15, 1960, September 15, 1960, or January 15, 1961, whichever of these dates next follows the date on which the taxpayer first reasonably expects that he will earn such salaries, wages, commissions, and other compensations, a declaration similar to that required under the immediately foregoing paragraph .A. The taxpayer making the declaration shall at the time of filing thereof pay to the Borough of Glendon the estimated tax shown as due thereon; provided, however, that the taxpayer shall have the right to pay the estimated tax in equal installments on or before the quarterly installment payment dates which remain after the filing of the declaration.

C. The Income Tax Officer is hereby authorized to provide by regulation, subject to the approval of the Borough Council of the Borough of Glendon, for the making and filing of adjusted declarations of estimated salaries, wages, commissions and other compensations, and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required shall thereafter either reasonably expect additional salaries, wages, commissions and other compensation not previously declared or find that he has over-estimated his salaries, wages, commissions and other compensation.

D. On or before April 15, 1961, every taxpayer who has received taxable salaries, wages, commissions and other compensation, shall make and file with the Income Tax Officer on a form prescribed by him a final return showing all such salaries, wages, commissions and other compensation earned during the period beginning January 1, 1960, and ending December 31, 1960, the total amount of tax due thereon, the amount of estimated tax thereon paid under the provisions of this Section, if any, and the amount, if any, of tax thereon that has been withheld pursuant to the provisions of §24-104 and the balance of the tax due. At the time of filing the final return, the tax payer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

3. In addition to the annual tax return, a declaration of estimated income tax form must be filed by all tax payers who anticipate earned income or net profits in excess of \$2,500. In a given calendar of fiscal year, if a tax due thereon is not withheld

by an employer(s) employee(s). Quarterly payments of one-fourth of the total estimated tax due for the year shall be made to the appropriate tax officer at the appropriate times: quarterly payments (one-fourth of the total estimated tax) due on or before April 15, June 15, September 15, January 15. [*Ord. 93-4*]

4. A late filing fee of \$10 is imposed on all returns (final and quarterly) and/or declarations filed after the date such return and/or declaration is required to be filed. Said \$10 shall be remitted with the late return. [*Ord. 93-4*]

5. Extensions of time for filing federal income tax are accepted and shall be granted, provided, however, a copy of the said extension granted by the Internal Revenue Service is received in the designated earned income tax collection agency on or before the due date of April 15. [*Ord. 2006-1*]

6. If, for any reason, a taxpayer's check is rejected by the banking institution, upon which it is drawn, the taxpayer shall be charged a \$25 fee payable to the designated earned income tax collection agency. The designated earned income tax collection agency will not redeposit any rejected checks and the taxpayer shall either pay the tax due in cash or by certified check or money order to cover the tax due and the \$25 charge imposed hereby. [*Ord. 2006-1*]

(*Ord. 59-3, 11-/1959, §3; as amended by Ord. 93-4, 12/29/1993, §1; and by Ord. 2006-1, 12/6/2006*)

§24-104. Collection at Source.

1. Every person within the Borough of Glendon who employs one or more persons on a salary, wage, commission or other compensation basis, shall deduct, at the time of the payment thereof, the tax imposed by this Part on the salaries, wages, commissions, and other compensation due to his employee or employees, and shall on or before April 30, 1960, July 31, 1960, October 31, 1960 and January 31, 1961, file with the Income Tax Officer on a form prescribed by the Income Tax Officer a return, setting forth the taxes so deducted and pay to the Borough of Glendon the amount of taxes deducted for the preceding quarterly periods ending March 31, 1960, June 30, 1960, September 30, 1960, and December 31, 1960, respectively.

2. On or before March 15, 1961, every such employer shall file with the Income Tax Officer on forms prescribed by him:

A. An annual return showing the total amount of salaries, wages, commissions, and other compensation earned by his employee or employees, on which a tax is imposed by this Part, the total amount of tax deducted and the total amount of tax paid to the Borough of Glendon in respect of salaries, wages commissions and other compensation earned by his employee or employees during the period beginning January 1, 1960, and ending December 31, 1960.

B. A return in respect of each person who was an employee during all or any part of the period beginning January 1, 1960, and ending December 31, 1960, and who earned during such period any salaries, wages, commissions, or other compensation subject to the tax imposed by this Part, setting forth the employees name, address and Social Security number, the amount of such salaries, wages, commissions or other compensation earned by the employee during said period, the amount of tax deducted therefrom and such other relevant information as the Income Tax Officer may require. Every employer shall furnish a copy of the

individual return to the employee in respect of whom it was filed.

3. Every employer who discontinues business prior to December 31, 1960, shall, within 30 days after the discontinuance of business, file the returns hereinabove required and pay the tax due.

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

5. If an employer makes a deduction of tax as required by this Part 4, the amount deducted shall constitute in the hands of such employer a trust fund held for the account of the Borough of Glendon as beneficial owner thereof and the employee from whose salaries, wages, commissions or other compensation such tax was deducted shall be deemed to have paid such tax.

(*Ord. 59-3, 11/-/1959, §4*)

§24-105. Powers and Duties of the Income Tax Officer.

1. The Income Tax Officer is hereby designated receiver of the taxes imposed by this Part. He and such of his agents, assistants, employees, and other persons into whose hands there shall come money, belonging to the Borough of Glendon shall be bonded in such principal amount or amounts as the Borough of Glendon shall require by a good and reliable bonding company, at all times for all money coming into his, or their hands for said Borough purposes under this Part.

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

3. The Income Tax Officer is hereby charged with the administration and enforcement of the provisions of this Part, and is hereby empowered, subject to the approval of the Council of the Borough of Glendon, to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the re-examination and correction of declarations and returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to prescribe forms necessary for the administration of this Part.

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

5. Any information gained by the Income Tax Officer, his agents, or by any other official, agent or employee of the Borough of Glendon as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this Part shall be confidential and shall not be disclosed to any person except for official use in connection with the administration or enforcement of this Part or as otherwise provided

by law.

6. Any person aggrieved by any action of the Income Tax Officer shall have the right of appeal as provided by law.

(Ord. 59-3, 11/-/1959, §5)

§24-106. Suit for Collection of Tax.

1. The Income Tax Officer, by the Borough Solicitor, may sue in the name of the Borough of Glendon for the recovery of taxes due and unpaid under this Part.

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

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

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

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

(Ord. 59-3, 11/-/1959, §6)

§24-107. Interest and Penalties.

If for any reason the tax is not paid when due, interest at the rate of 6% per annum on the amount of said tax, and an additional penalty of .5% of the amount of unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

(Ord. 59-3, 11/-/1959, §7)

§24-108. Payment and Refunds.

The Income Tax Officer is hereby authorized to accept payment of the amount of tax claimed by the Borough of Glendon in any case where any person disputes the validity or amount of the Borough's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the Income Tax Officer, the amount of the overpayment shall be refunded to the person who paid.

(Ord. 59-3, 11/-/1959, §8)

§24-109. Applicability.

The tax imposed by this Part shall not apply:

A. To the net profits of any institution or organization operated for public, religious, educational or charitable purposes, to an institution or organization not

organized or operated for private profit, or to a trust or a foundation established for any of the said purposes.

This Section shall not be construed to exempt any person who is an employer from the duty of collecting the tax apply at source from his employees and paying the amount collected to the Borough of Glendon under the provisions of §24-104.

(*Ord. 59-3, 11/-/1959, §9*)

§24-110. Fines and Penalties for Violation.

1. Any person who fails, neglects, or refuses to make any declaration or return required by this Part, any employer who fails, neglects or refuses to 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 Part, upon conviction thereof, shall be sentenced to a fine of not more than \$500 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days.

2. Any person who divulges any information which is confidential under the provisions of this Part, upon conviction thereof, shall be sentenced to a fine of not more than \$500 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days.

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

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

(*Ord. 59-3, 11/-/1959, §10; as amended by Ord. 2006-1, 12/6/2006*)

Part 2**Occupation Privilege Tax****§24-201. Definitions.**

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

Individual - any person, male or female, engaged in any occupation, trade or profession within the corporate limits of the Borough of Glendon.

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

Employer - an individual, partnership, association, 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.

Tax - the occupational privilege tax in the amount of \$10 levied by this Part.

Fiscal year - the period beginning January 1, 1974, and ending December 31, 1974.

Borough - the area within the corporate limits of the Borough of Glendon.

He, his, or him - and indicate the singular and plural number as well as male, female and neuter gender.

Occupational Privilege Tax Collector - the person who shall be designated by resolution of the Borough to collect and administer the tax.

(Ord. 73-2, 10/3/1973, §1)

§24-202. Levy.

Borough hereby levies and imposes on each occupation engaged in by individuals within its corporate limits during the fiscal year an occupational privilege tax. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Borough.

(Ord. 73-2, 10/3/1973, §2)

§24-203. Amount of Tax.

Beginning with the first day of January, 1974, each occupation, as hereinbefore defined, engaged in within the corporate limits of the Borough shall be subject to an occupational privilege tax in the amount of \$10 per annum. Said tax to be paid by the individual so engaged.

(Ord. 73-2, 10/3/1973, §3)

§24-204. Duty of Employers.

Each employer within the Borough as well as those employers situated outside the Borough, but who engage in business within the Borough, is hereby charged with the

duty of collecting from each of his employees engaged by him and performing for him within the Borough the said tax of \$10 per annum and making a return and payment thereof to the Occupational Privilege Tax Collector. Further, each employer is hereby authorized to deduct this tax from each employee in his employ, whether said employee is paid by salary, wages or commission and whether or not part or not part or all such services are performed within the Borough.

(*Ord. 73-2, 10/3/1973, §4*)

§24-205. Returns.

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied by the Occupational Privilege Tax Collector to each employer. Each employer in filing this return and making payment of the Tax withheld from his employees shall be entitled to retain a commission calculated at the rate of 2% of the gross tax due and payable, provided that such tax is collected and paid over by the employer on or before the dates hereinafter set forth. It is further provided that if the employer fails to file said return and pay said tax, whether or not he makes collection thereof from the salary, wages or commissions paid by him to said employees, the employer shall be responsible for the payment of the tax in full without deducting a commission and as though the tax had originally been levied against him.

(*Ord. 73-2, 10/3/1973, §5*)

§24-206. Dates for Determining Tax Liability and Payment.

Each employer shall use his employment records from the first day of January to the 13th day of June, 1974, for determining the number of employees from whom said tax shall be deducted and paid over to the Occupational Privilege Tax Collector on or before July 15, 1974. Supplemental reports shall be made by each employer on October 15, 1974, and January 15, 1975, of new employees as reflected on his employment records from July 1, 1974 to September 30, 1974, and from October 1, 1974 to December 31, 1974, respectively. Payments on these supplemental reports shall be made on October 15, 1974, and January 15, 1975, respectively, and each year thereafter until the tax shall be either amended or repealed.

(*Ord. 73-2, 10/3/1973, §6; as amended by Ord. 2006-1, 12/6/2006*)

§24-207. Claim for Refund.

In the event that an individual should fail to earn salary, wages, commissions or other compensation taxable under this Part of \$2,000 or more, said individual may on or before March 1, 1975, apply for and be granted a refund of the occupational privilege tax paid by said individual during the fiscal year, forms for said refund to be provided by the Occupational Privilege Tax Collector.

(*Ord. 73-2, 10/3/1973, §7*)

§24-208. Priority of Claim to Collect Tax.

The situs of such tax shall be the Borough, but, in the event an individual is engaged in more than one occupation, or an occupation which requires his working in more than one political subdivision during the fiscal year, the priority of claim to collect such occupational privilege tax shall be in the following order: (1) the political

subdivision in which a person maintains his principal office or is principally employed; (2) the political subdivision in which the person resides and works, if such a tax is levied by that political subdivision; (3) the political subdivision in which an individual is employed and which imposes the tax, nearest in miles to the individual's home. The place of employment shall be determined as of the day the taxpayer first becomes subject to the tax during the fiscal year. It is the intent of this provision that no person shall pay more than \$10 in any fiscal year as an occupational privilege tax, irrespective of the number of political subdivision within which such individual may be employed within any given fiscal year. In case of dispute, a tax receipt of the taxing authority for that fiscal year declaring that the taxpayer has made prior payment which constitutes prima facie certification of payment of tax to all other political subdivisions.

(*Ord. 73-2, 10/3/1973, §8*)

§24-209. Self-Employed Individuals.

All self-employed individuals who perform services of any type or kind, engage in any occupation or profession within the Borough shall be required to comply with this Part and pay the tax to the Occupational Privilege Tax Collector on July 15, 1974, or as soon thereafter as he engages in an occupation, no later, however, than January 15, 1975, and each year thereafter until the tax shall be either amended or repealed.

(*Ord. 73-2, 10/3/1973, §9; as amended by Ord. 2006-1, 12/6/2006*)

§24-210. Employers and Self-Employed Individuals Residing Beyond the Corporate Limits of the Borough.

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

(*Ord. 73-2, 10/3/1973, §10*)

§24-211. Administration of Tax.

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

2. The Occupational Privilege Tax Collector is hereby charged with the administration and enforcement of this Part and is hereby charged and empowered to prescribe, adopt, promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part including provisions for the examination of the payroll records of any employer subject to this Part; examination and correction of any return made in compliance with this Part and any payment

alleged or found to be incorrect, or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the Occupational Privilege Tax Collector shall have the right to appeal to the Court of Common Pleas of Northampton County as in other cases provided.

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

(*Ord. 73-2, 10/3/1973, §11*)

§24-212. Suits for Collection.

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

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

(*Ord. 73-2, 10/3/1973, §12*)

§24-213. Fine and Penalty.

Whoever makes any false or untrue statement on any return required by this Part, or who refuses inspection of his books, records or accounts in his custody and control setting forth the number of employees subject to this tax who are in his employment, or whoever fails or refuses to file any return required by this Part, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. Each day that a violation of this Part continues or each Section of this Part which shall be found to have been violated shall constitute a separate offense. It is further provided that the action to enforce the fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has failed or refuses to file a return required by this Part.

(*Ord. 73-2, 10/3/1973, §13; as amended by Ord. 2006-1, 12/6/2006*)

Part 3**Business Privilege Tax****§24-301. Title.**

This Part shall be known as the "Business Privilege Tax Ordinance" and the business privilege tax it imposes is enacted under the authority of the Local Tax Enabling Act 511 of December 31, 1965, P.L. 1257, 53 P.S. §6901 and amendments thereto. This Part shall go into effect 30 days after enactment, as provided by said Act. (Ord. 86-3, 5/28/1986, §1)

§24-302. Definitions.

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

Business - any activity carried on or exercised for gain or profit in the Borough of Glendon, including, but not limited to, the sale of goods, wares, merchandise, food, drinks, refreshments, or other tangible personalty or the performance of services.

Calendar year - the period January 1, to December 31, inclusive.

Borough - the Borough of Glendon.

License officer - the Borough Zoning Officer or such other person as designated from time to time by Borough Council. [Ord. 95-4]

Licenses year - the period from January 1, to December 31, inclusive.

Person - any individual, partnership, limited partnership association, firm or corporation. Whenever used in any clause prescribing or imposing a penalty, the term "person," as applied to associations, the partners or members thereof, and as applied to corporations, the officers thereof.

Taxpayer - a person subject to the payment of the tax imposed, by this Part.

Tax year - the calendar year for which the tax is due.

Treasurer - the Treasurer of the Borough of Glendon.

Retail - sales or services to the ultimate consumer or user of the item sold or service rendered.

Wholesale dealer or wholesale vendor - any person who sells to dealers in or vendors of goods, wares, merchandise, food, drinks, refreshments, or other tangible personalty. [Ord. 95-4]

(Ord. 86-3, 5/28/1986, §2; as amended by Ord. 95-4, 12/27/1995)

§24-303. Imposition of Tax and Rate.

There is hereby levied for the last 6 months of the year 1986, and annually thereafter, a tax for general revenue purposes on all persons for the privilege of doing business as herein defined in the Borough, and the rate of the tax on every dollar of the whole or gross volume of retail business or services transacted within the territorial

limits of the Borough shall be 1½ mills (1½ mills \$1.50 per \$1,000 of gross volume of business); the rate of the tax on every dollar of the whole or gross volume of business or services transacted by wholesale dealers or wholesale vendors within the territorial limits of the Borough shall be 1 mill. The tax shall be payable by August 30 of the tax year based upon estimated gross business volume for the tax year computed from prior years or other methods according to §24-104.

(*Ord. 86-3, 5/28/1986, §3*)

§24-304. Computation of Volume of Business.

1. Every person subject to the tax who commenced business on or before January 1 of the calendar year preceding the tax year shall compute the person's annual estimated gross volume of business for the tax year upon the actual gross amount of business transacted by such person during such prior year as reported on such person's Federal Income Tax Return Schedule C of Form 1040, K1, or 1120; copies of which shall be furnished to the Treasurer at the time the said tax is due.

2. Every person subject to the payment of the tax hereby imposed who has commenced or who commences business before the beginning of the tax year but after the beginning of the full calendar year prior to the tax year, shall compute the estimated annual gross volume of business for the tax year upon the gross volume of business transacted by such person during prior calendar year, taking the monthly average during said period and multiplying the same by 12. In the event that the person shall be in business fewer than 90 days in the prior calendar year, said person shall be permitted to use sufficient days in calendar year in which the tax year begins to equal 90 successive days after commencement of business, to take a monthly average thereon and so multiply the average by 12.

3. Every person subject to the payment of the tax hereby imposed who has commenced or commences business subsequent to the beginning of the tax year, if there shall be less than 3 months from the commencement of the business to the end of the tax year, shall compute his annual gross volume of business upon the actual gross amount of business transacted by such person during the tax year; if there shall be more than 3 months from the commencement of the business to the end of the tax year such person shall compute their estimated gross the tax year, taking the monthly average during the first 3 months of business and multiplying the same by the number of months from the commencement of business to the end of the tax year.

4. Every person subject to the payment of the tax hereby imposed who engages in a business temporary, seasonal or itinerant by nature, shall compute the estimated gross amount of business to be transacted by such person for the period said person engages in such temporary, seasonal or itinerant business within the Borough by a method to be determined by the Borough Treasurer with the approval of Borough Council.

5. The Borough Treasurer is hereby authorized to accept payment under protest of the amount of business privilege tax claimed by the Borough in any case where the taxpayer disputes the validity or amount of the Borough's claim for tax. If it is thereafter judicially determined by a court of competent jurisdiction that the Borough has been overpaid the amount of the overpayment shall be refunded to the taxpayer. The provisions of this Section shall be applicable to cases in which the facts are similar

to those in case litigated in a court of competent jurisdiction.

(*Ord. 86-3, 5/28/1986, §4; as amended by Ord. 95-4, 12/27/1995*)

§24-305. Exemptions.

1. *Persons and Businesses.* Persons employed for a wage or salary, nonprofit corporations or associations organized for religious, charitable or educational purposes, agencies of the Government of the United States or of the Commonwealth of Pennsylvania and the business of any political subdivision, or of any authority created or organized under and pursuant to any act of Assembly are exempt from the provisions of this Part.

2. No such tax shall be assessed and collected on a privilege, transaction, subject, or occupation which is subject to a State tax or a license fee.

3. *Utilities.* No such tax shall be assessed and collected on the gross receipts from utility service of any person or company whose rates of service are fixed and regulated by the Pennsylvania Public Utility Commission on or any public utility service rendered by any such person or company or on any privilege or transaction involving the rendering of any such public utility service.

4. *State Tax on Tangible Property.* No such tax shall be assessed and collected on the privilege of employing such tangible property as is subject to a State tax except on sales of admission to places of amusement or on sales or other transfers of title or possession of property.

5. *Production and Manufacture.* No such tax shall be assessed and collected of goods, articles, and products, or on by products of manufacture, or on minerals, timber, natural resources, and farm products, manufactured, produced or grown in the Borough of Glendon, or on, the preparation or processing thereof for use or market, or on any privilege, act or transaction related to the business of manufacturing, the production, preparation or processing of minerals, timber and natural resources or farm products, by manufacturers, by producers, and by farmers with respect to the goods, articles and products of their own manufacture, production or growth, or any, privilege, act or transaction relating to the business of processing by products of their own manufacture, or on the transportation, loading, unloading or dumping or storage of such goods, articles, products or by products.

(*Ord. 86-3, 5/28/1986, §5*)

§24-306. Deductions.

The gross volume of business upon which the tax is computed shall include the gross consideration credited or received for or on account of sales made or services rendered, or both, subject only to the following deductions:

A. Gross moneys derived from the resale of goods, wares and merchandise taken as trade-in or as part payment for other goods, wares, and merchandise to the extent that the resale price does not exceed the trade-in allowance.

B. Refunds, credits or allowances given on account of defects in goods, wares or merchandise sold, or on account of goods, wares or merchandise sold, or on account of goods, wares or merchandise returned.

C. Any commissions paid by a person to another similar person on account of

a purchase or sales contract initiated, executed or cleared with such other person.

D. Bad debts, where the deduction is also taken in the same year for Federal income taxation purposes.

E. Taxes collected as agent for the United States of America, Commonwealth of Pennsylvania, or Borough of Glendon.

(*Ord. 86-3, 5/28/1986, §6*)

§24-307. Partial Exemptions.

Where the gross or to whole volume of business in its entirety cannot be subjected to the tax imposed by this Part by reason of the Constitution of the United States or any other provision of law, the Borough Council shall establish rules and methods of allocation so that only that part of the gross volume of business which is taxable shall be taxed. If any person is liable for the same tax on the same subject imposed under the Local Tax Enabling Act to the Borough and one or more political subdivisions of the State, the tax shall be apportioned by such percentage as may be agreed upon by such political subdivisions, but the combined taxes of both subdivisions shall not exceed the maximum rate of tax.

(*Ord. 86-3, 5/28/1986, §7; as amended by Ord. 95-4, 12/27/1995*)

§24-308. Records.

The taxpayer shall keep books and records of said person's business so as to show clearly, accurately and separately the amount of sales and services as are subject to the tax and the amount of such sales and services which such person is entitled to deduct from the gross volume of business.

(*Ord. 86-3, 5/28/1986, §8; as amended by Ord. 95-4, 12/27/1995*)

§24-309. Returns and Penalty.

1. Every return shall be made upon a form furnished or authorized by the License Officer. Every person making a return shall certify the correctness thereof by affidavit.

2. Every person subject to the tax imposed by this Part who commenced business on or before January 1 of the full calendar year previous to the beginning of any tax year shall on or before the thirtieth day of August of the tax year file with the License Officer a return setting forth the person's name, business, business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by such person during the preceding calendar year, and the amount of the tax due. [*Ord. 95-4*]

3. Every person subject to the tax imposed by this Part who has commenced business before the beginning of the tax year but after January 1 of the full calendar year previous to the beginning of the tax year shall on or before the thirtieth day of August of the tax year file with the License Officer a return setting forth the person's name, business, business address, and such other information as may be necessary in arriving at the estimated gross amount of business transacted by such person as calculated under §24-304.2 hereof in the amount of tax due. [*Ord. 95-4*]

4. Every person subject to the tax imposed by this Part who commences business subsequent to the beginning of any tax year shall within 100 days from date of

commencing such business file a return with the License Officer setting forth the person's name, business and business address, and such information as may be necessary in arriving at the estimated or actual gross calculated under §24-304.3 hereof and the amount of the tax due. [*Ord. 95-4*]

5. Every person subject to the payment of the tax imposed by this Part who engages in a business temporary, seasonal or itinerant by its nature shall at the time application is made for the business privilege license file a return with the License Officer setting forth the person's name, business, business address and such information as may be necessary in arriving at the estimated gross amount of business to be transacted by such person as calculated in accordance with §24-304.4. [*Ord. 95-4*]

6. Any person going out of or ceasing to do business shall, within 15 days from the date of ceasing to do business, file a return showing the actual gross volume of business conducted and done by such person during the tax year in which said person ceased doing business, and pay the tax due as computed thereof at the rate herein provided for at the time of filing said return. If such tax has been previously paid based upon estimated gross receipts, the taxpayer shall be amount of business transacted by such person as entitled to a refund of any excess tax paid for the tax year in which business was terminated. [*Ord. 95-4*]

7. The business privilege tax levied pursuant to this Part shall be due and payable on the date on which the taxpayer is required to file a return as set forth above and if the same is not paid on such date, 5% shall be added thereto, plus an additional 1% per month or fractional part of a month until paid. The return and tax for the last 6 months of 1986 shall be due and payable on August 30, 1986, the tax imposed that one time shall be one-half that normally due for the tax year 1986.

(*Ord. 86-3, 5/28/1986, §9; as amended by Ord. 95-4, 12/27/1995*)

§24-310. License and Fee.

After the effective date of this Part, any person desiring to conduct, or continuing to conduct, any business within the Borough shall file with the License Officer an application for a business privilege license and shall pay a fee in an amount as established from time to time by resolution of Borough Council. The license issued shall be conspicuously posted in the place of business for which such license is issued and shall remain in effect for the balance of the licensed year. In cases where more than one place of business is conducted, a separate license shall be issued for each place of business. Any taxpayer who is in default in payment of tax due hereunder shall be refused a license until such tax is paid in full. Licenses may be revoked for Borough ordinance violations.

(*Ord. 86-3, 5/28/1986, §10; as amended by Ord. 95-4, 12/27/1995; and by Ord. 2006-1, 12/6/2006*)

§24-311. Duties of License Officer and Treasurer.

1. The Treasurer or such other person as may from time to time be designated by Council is charged with the duties of collecting and receiving the taxes, fines, and penalties imposed by this Part. It shall be the Treasurer's duty to keep a record showing the amount received by the Treasurer from each person paying the tax and the date of such receipt.

2. A License Officer and deputies shall be appointed by Borough Council and under the direction of the Borough Council are hereby empowered with the approval of the Council to prescribe, adopt, and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the 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, and charged with enforcing the provisions of this Part and any rules and/or regulations promulgated pursuant hereto.

3. In the event the person to be assessed neglects or refuses to make a return, then the Treasurer or the Treasurer's duly appointed deputies shall assess said person or persons on such an amount of whole or gross volume of business as the said Treasurer or deputies deem reasonable and appropriate. In all cases of assessment, the Treasurer and the Treasurer's duly appointed deputies shall give the parties assessed a notice in which shall be stated the trade, business, occupation or class, and the amount of the business privilege tax imposed or levied.

4. The taxpayer shall maintain such records and books of account as will enable the taxpayer to make a true and accurate return in accordance with the provisions of the ordinance. Such accounts and records must disclose in detail the gross volume of business, and must be sufficiently complete to enable the Treasurer or the Treasurer's deputies to verify all transactions. The Treasurer or the Treasurer's deputies is hereby authorized to examine the books, papers and records of any person or persons subject to the tax imposed by this Part, in order to verify the accuracy of the return made, or if no return was made, ascertain the tax due. All returns shall be confidential, unless subject to court proceedings.

5. Any person aggrieved by a decision of the Treasurer shall have the right to appeal to the Court of Common Pleas, as in other cases.

(*Ord. 86-3, 5/28/1986, §11; as amended by Ord. 95-4, 12/27/1995*)

§24-312. Collection, Suit and Penalty.

The Treasurer or the Treasurer's duly appointed deputies shall have the power in the name of the Borough to institute proceedings against any and all persons who violate the provisions of this Part. If for any reason the tax is not paid when due and 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 interest and penalties herein imposed.

(*Ord. 86-3, 5/28/1986, §12; as amended by Ord. 95-4, 12/27/1995*)

§24-313. Violations and Penalties.

Any person who conducts, transacts or engages in any of the businesses subject to the tax imposed by this Part without having first secured a business privilege license for the year, or any person who fails to file a tax return as required by the provisions of this Part, or any person who willfully files a false return, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. Each day that a violation of this Part continues or each Section of this Part which shall be found to have been violated shall constitute a separate offense.

(*Ord. 86-3, 5/28/1986, §14; as amended by Ord. 2006-1, 12/6/2006*)

Part 4**Realty Transfer Tax****§24-401. Short Title.**

This Part shall be known as the "Realty Transfer Tax Ordinance" of Glendon Borough.

(Ord. 2006-1, 12/6/2006)

§24-402. Authority.

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

(Ord. 2006-1, 12/6/2006)

§24-403. 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 of 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 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 §24-402.

Family farm corporation - a corporation of which at least 75% of its assets are devoted to the business of agriculture and at least 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:

- A. Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing.
- B. 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.
- C. Fur farming.
- D. Stockyard and slaughterhouse operations.

E. Manufacturing or processing operations of any kind.

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.

Borough - the Borough of Glendon.

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

Real Estate -

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

B. A condominium unit.

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

Real Estate Company -

A. A corporation or association which is primarily engaged in the business of holding, selling or leasing real estate, 90% or more of the ownership interest in which is held by 35 or fewer persons and which:

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

(2) Holds real estate, the value of which comprises 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 -

A. 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.

B. 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, consist 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 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 -

A. 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 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.

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

C. In the case of an easement or other interest in real estate, the value of which is not determinable under paragraphs .A or .B, the actual monetary worth of such interest.

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

(Ord. 2006-1, 12/6/2006)

§24-404. Imposition of Tax; Interest.

1. Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a tax at the rate of 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 30 days of acceptance of such document or within 30 days of becoming an acquired company.

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

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

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

5. The tax imposed under subsection .1 above 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, Borough of Glendon, pursuant to §1102-D of the Tax Reform Code of 1971, 72 P.S. §8102-D, authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

6. Any tax imposed under subsection .1 that is not paid by the date 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 §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.

(Ord. 2006-1, 12/6/2006)

§24-405. Exempt Parties.

The United States, the Commonwealth or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment of the tax imposed by this Part. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax.

(Ord. 2006-1, 12/6/2006)

§24-406. Excluded Transactions.

The tax imposed by Section §24-404 shall not be imposed upon:

A. A transfer to the Commonwealth, or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed or 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 year from the date of condemnation.

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

C. A conveyance to a municipality, borough, school district or county pursuant

to acquisition by the municipality, borough, school district or county of a tax delinquent property at sheriff sale or tax claim bureau sale.

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

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

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

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

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

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

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

K. A transfer:

(1) For no or nominal actual consideration between principal and agent or straw party.

(2) From or to an agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this Part. Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this subsection.

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

M. A transfer from a corporation or association of real estate held of record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the real estate being conveyed and where the stock of the corporation or the interest in the association has been held by the grantee for more than 2 years.

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

O. A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if:

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

(2) The agency or authority has the full ownership interest in the real estate transferred.

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

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

R. A transfer to a conservancy which possesses a tax exempt status pursuant to §501(c)(3) of the Internal Revenue Code of 1986, (68 Stat. 3, 26 USC §501(c)(3)) and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.

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

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

U. A transaction wherein the tax is one dollar or less.

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

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

(Ord. 2006-1, 12/6/2006)

§24-407. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof.

Except as otherwise provided in §24-406, 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 section, corporations and associations are entities separate from their members, partners, stockholders and shareholders.

(Ord. 2006-1, 12/6/2006)

§24-408. Acquired Company.

1. A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the 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, 90% or more of the total ownership interest in the company within a period of 3 years.

2. With respect to real estate acquired after February 16, 1986, a family farm corporation is an acquired company when, because of voluntary or involuntary dissolution, it ceases to be a family farm corporation or when, because of issuance 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 Part.

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

(Ord. 2006-1, 12/6/2006)

§24-409. Credits Against Tax.

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

2. Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as a 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.

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

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

of the sale shall be given the grantor toward the tax due upon the deed.

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

(Ord. 2006-1, 12/6/2006)

§24-410. Extension of Lease.

In determining the term of a lease, it shall be presumed that a right or option to renew or extend a lease will be exercised if the rental charge to the lessee is fixed or if a method for calculating the rental charge is established.

(Ord. 2006-1, 12/6/2006)

§24-411. Proceeds of Judicial Sale.

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

(Ord. 2006-1, 12/6/2006)

§24-412. Duties of Recorder of Deeds.

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

2. In order to ascertain the amount of the 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.

3. On or before the tenth of each month, the recorder shall pay over to Glendon Borough all local realty transfer taxes collected, less 2% for use of the County, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania realty transfer tax. The 2% commission shall be paid to the County.

4. Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the recorder shall 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.

(Ord. 2006-1, 12/6/2006)

§24-413. Statement of Value.

Every document lodged with or presented to the recorder of deeds for recording,

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

(Ord. 2006-1, 12/6/2006)

§24-414. Civil Penalties.

1. If any part of any underpayment of taxes imposed by this Part is due to fraud, there shall be added to the tax an amount equal to 50% of the underpayment.

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

(Ord. 2006-1, 12/6/2006)

§24-415. Lien.

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

(Ord. 2006-1, 12/6/2006)

§24-416. Enforcement.

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

(Ord. 2006-1, 12/6/2006)

§24-417. Regulations.

The Recorder of Deeds of Northampton County is charged with enforcement and collection of tax and is empowered to promulgate and enforce reasonable regulations for enforcement and collection of the tax. The regulations which have been promulgated

by the Pennsylvania Department of Revenue under 72 P.S. §8101(C) *et seq.* are incorporated into and made a part of this Part.

(*Ord. 2006-1, 12/6/2006*)

Part 5**Property Tax Exemption for Certain Deteriorated Industrial, Commercial or Other Business Property****§24-501. Definitions.**

As used in this Part, the following words and phrases shall have the meaning set forth below:

Deteriorated property - any industrial, commercial or other business property owned by an individual, association, corporation, or other business entity and located in a deteriorating area, as hereinafter provided, or any such property which has been the subject of an order by a government agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulation.

Improvement - the construction of a new building structure, new additions to existing structures or substantial renovations to structures which result in an increase in assessed valuation of the deteriorated property. Such improvements shall have the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use or amenity or is brought into compliance with laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

For purposes of this Part, new construction or the substantial renovation of structures for residential purposes shall not constitute an improvement eligible for real estate tax exemption under the terms of this Part.

Local taxing authority - the Borough of Glendon, the Wilson Area School District, the County of Northampton, or any other governmental entity have the authority to levy real property taxes within the Borough of Glendon.

Person - individual, association, corporation or other business entity.

(Ord. 96-3, 12/4/1996, §I)

§24-502. Eligible Areas.

1. The Glendon Borough Council determines that the following areas of the Borough of Glendon, Northampton County, Pennsylvania, contain "deteriorated areas" as defined in Act 76 of 1977, P.S. 4722 *et seq.*, and are eligible for tax exemption under the Act:

Holly and High Street Area (Glendon Business Center) Bounded on the North by High Street and Liberty Streets; on the East by Holly Street; on the South by Interstate 78; and on the West by the line shown on the official Zoning Map of the Borough of Glendon, adopted August 26, 1987, ("Official Zoning Map") attached hereto and made a part hereof. The Holly and High Street Area consists of all of the property shown on the official Zoning Map as the eastern most IO-Industrial-Office District.

2. Persons making improvements to eligible industrial, commercial or other business properties within the definitions contained in this Part and located in any of

the foregoing eligible areas, may apply for, and may be granted, a real estate tax exemption upon such improvement in the amount and in the manner hereinafter provided.

(*Ord. 96-3, 12/4/1996, §II*)

§24-503. Exemption Amount.

1. The amount to be exempted shall be limited to that portion of the additional assessment attributable to the actual cost of the improvements.

2. The exemption shall be limited to that improvement for which an exemption has been requested in the manner set forth below, and for which a separate assessment has been made by the Review Appeals Board of Northampton County or by the Assessment Bureau of Northampton County.

(*Ord. 96-3, 12/4/1996, §III*)

§24-504. Exemption Schedule.

1. Subject to the conditions, requirements, and limitations set forth in this Part, taxpayers making assessable improvements to deteriorated property located in the deteriorating area may apply for and may be granted a real estate tax exemption limited to the amounts in §24-503 Exemption Amount above subject to the following schedule:

A. For the first year immediately following the date upon which the improvement becomes assessable, and continuing through the 5th year following the date upon which the improvement becomes assessable, 100% of the eligible assessment shall be exempted.

B. For the 6th year immediately following the date upon which the improvement becomes assessable, 80% of the eligible assessment shall be exempt.

C. For the 7th year immediately following the date upon which the improvement becomes assessable, 60% of the eligible assessment shall be exempt.

D. For the 8th year immediately following the date upon which the improvement becomes assessable, 40% of the eligible assessment shall be exempt.

E. For the 9th year immediately following the date upon which the improvement becomes assessable, 20% of the eligible assessment shall be exempt.

F. For the 10th year immediately following the date upon which the improvement becomes assessable, 10% of the eligible assessment shall be exempt.

G. After the 10th year the exemption shall terminate.

H. The exemption from taxes granted under this Part shall be upon the property and shall not terminate upon the sale or exchange of the property.

(*Ord. 96-3, 12/4/1996, §IV*)

§24-505. Procedures for Obtaining Exemption.

1. Any person desiring tax exemption pursuant to this Part shall notify Borough Council in writing on a form provided by the Borough, submitted at the time the person secures a building permit or at the time the person commences construction. All forms for request for such exemption shall be provided by the Borough at no cost to the

applicant. The request for exemption must be completed in full setting forth the following information:

- A. The date of issuance of the building permit or start of construction.
- B. The type of improvement and summary of the plan of the improvement.
- C. The cost of the improvement.
- D. Any and all such additional information the Borough may require.

2. A copy of the exemption request shall be forwarded to the Assessment Bureau of Northampton County, the County of Northampton, and the Wilson Area School District. Upon completion of the improvement, the taxpayer shall notify the Borough and the Assessment Bureau of Northampton County, so that the Assessment Bureau may assess the improvements separately for the purposes of calculating the amount of assessment eligible for tax exemption in accordance with the limits established in this Part. The Borough will obtain from the County the amount of assessment eligible for the exemption and will notify the taxpayer. Appeals from the reassessment and the amount eligible for the exemption may be taken by the taxpayer of the Borough as provided by law.

(Ord. 96-3, 12/4/1996, §V)

§24-506. Notice to Taxpayers.

1. There shall be placed on the form application for building, zoning and alteration permits the following:

Notice to Taxpayers

Under the provisions of Borough Ordinance No. 96-3, you may be entitled to a property tax exemption on your contemplated new construction or renovation. An application for exemption may be secured from the Building Code officer and must be filed with the Borough at the time a building permit is secured.

(Ord. 96-3, 12/4/1996, §VI)

§24-507. Automatic Termination.

Except as provided in this Part for the continuing of the exemption, or unless otherwise repealed by the Council of the Borough of Glendon this Part shall terminate on December 31, 2007. Nothing contained herein shall act to bar the Council of the Borough of Glendon from enacting a similar ordinance after December 31, 2007. Any property tax exemption granted under the provisions of this Part shall be permitted to continue according to the exemption schedule found in §24-504, "Exemption Schedule," even if this Part expires or is repealed.

(Ord. 96-3, 12/4/1996, §VII)

Part 6**Taxpayers Bill of Rights****§24-601. Introduction.**

1. *Eligible Tax.* The Local Taxpayer Bill of Rights Act ("Bill of Rights") applies to the collection of the following kinds of taxes earned income tax; net profits tax; occupation assessment tax; occupation privilege tax; business privilege tax; mercantile tax; and per capita tax. It does not pertain to the collection of local real estate taxes.

2. *Collection Procedures Covered.* The Bill of Rights relate to an audit performed by the tax collector (which term includes the local tax collector and the collector of the earned tax imposed by Glendon Borough ordinance); requests for refunds of taxes; administrative appeals of an audit determination; or denial of a refund; and the enforcement procedures which can be utilized to collect unpaid taxes.

3. Upon request of a taxpayer, the tax collector shall supply a taxpayer with a copy of these written Bill of Rights, at no charge to the taxpayer. A taxpayer may make such request for these Bill of Rights by contacting the tax collector at the telephone number provided by the tax collector.

(Ord. 2000-7, 3/1/2000, §1)

§24-602. Audit by the Tax Collector.

1. If a taxpayer received a letter from the tax collector requesting additional information about the taxpayer's tax returns or tax liability, i.e., an "inquiry letter," said taxpayer shall have 30 days from the date the letter is mailed to respond to same.

2. If additional time is required to respond to the tax collector's inquiry letter, the taxpayer may write to or call the tax collector at the address and telephone number provided to seek an extension. Upon receipt of such a request for an extension of time to response to the inquiry letter, the tax collector shall inform the taxpayer in writing as to the disposition of said request. If the request is made via telephone the tax collector will inform the taxpayer of its decision at that time and send a confirmation letter with the decision. A taxpayer's request for an extension to respond to an inquiry letter must state all the reasons why extra time is necessary and the tax collector shall grant such additional time in all reasonable cases.

3. The tax collector cannot take any action against a taxpayer for the tax year in question, until the 30 day response period, or any extension thereof, has expired.

4. The tax collector may only audit a taxpayer's tax returns and/or make inquiry into a taxpayer's liability for an eligible tax for the 3 prior tax years, unless: (1) the tax collector has determined that a taxpayer has failed to file a tax return for any of the previous 3 years; or (2) if the tax collector has determined that a taxpayer has under reported income for any of the previous 3 years; or (3) if the tax collector has determined that a taxpayer has failed to pay the tax due for any of the 3 prior years; then, the tax collector may make further inquiry into a taxpayer's tax liabilities.

5. The tax collector may ask a taxpayer to send copies of the taxpayer's Federal tax return or accompanying schedules if said return has information which the tax collector needs to collect the eligible tax and it is information which the tax collector

cannot obtain from other sources or from the Pennsylvania Department of Revenue.
(Ord. 2000-7, 3/1/2000, §2)

§24-603. Deficiency Assessments.

1. If the tax collector determines that a taxpayer owes an additional tax, the tax collector must advise said taxpayer in writing of the following:

- A. The tax years/quarters for which more tax is due.
- B. The amount due for each tax year/quarter.
- C. The legal grounds which support the determination that additional taxes are due.
- D. A list of changes made by the tax collector to any tax return filed by a taxpayer which serves as the basis for a determination that additional taxes are due.

2. Penalties and interest due on additional taxes deemed due and owing by a taxpayer may be removed if:

- A. The local taxing body caused the taxpayer to not to pay the additional tax due or to pay it late.
- B. The tax collector caused the taxpayer to not to pay the additional tax due or to pay it late.
- C. Either the local taxing body or the tax collector provided to the taxpayer specific written advice upon which the taxpayer relied in response to a specific question regarding the taxpayer's tax liability based upon complete and correct information supplied by the taxpayer. Nothing in this provision shall be construed as requiring the local taxing body or the tax collector to provide written tax advice to a taxpayer.

(Ord. 2000-7, 3/1/2000, §4)

§24-604. Refunds.

1. *Definitions.* As used in this Section, the following words and phrases shall have the meanings given to them in this subsection:

A. *Date of Overpayment.* The later of the date paid or the date tax is deemed to have been overpaid as follows:

(1) Any tax actually deducted and withheld at the source shall be deemed to have been overpaid on the last day for filing the report for the tax period, determined without regard to any extension of time for filing.

(2) Any amount overpaid as estimated tax for the tax period shall be deemed to have been overpaid on the last day for filing the final report for the tax period, determined without regard to any extension of time for filing.

(3) An overpayment made before the last day prescribed for payment shall be deemed to have been paid on the last day.

(4) Any amount claimed to be overpaid with respect to which a lawful administrative review or appellate procedure is initiated shall be deemed to have been overpaid 60 days following the date of initiation of the review or

procedure.

(5) Any amount shown not to be due on an amended income or earned income and net profits tax return shall be deemed to have been overpaid 60 days following the date of filing of the amended income tax return.

B. *Date of Resolution.* The date the overpayment is refunded or credited as follows:

(1) For a cash refund, a date preceding the date of the local taxing authority's refund check by not more than 30 days.

(2) For a credit for an overpayment:

(a) The date of the local taxing authority's notice to the taxpayer of the determination of the credit.

(b) The due date for payment of the tax against which the credit is applied, whichever first occurs. For a cash refund of a previously determined credit, interest shall be paid on the amount of the credit from a date 90 days after the filing of a request to convert the credit to a cash refund to a date preceding the date of the refund check by not more than 30 days whether or not the refund check is accepted by the taxpayer after tender.

2. If a taxpayer has overpaid a tax or paid a tax in error, said taxpayer may send a written request for a refund of the amount overpaid. All the reasons why the taxpayer feels a refund is due shall be stated in the request.

3. Refund requests for earned income/net profits, business privilege/mercantile, and occupation privilege taxes. A taxpayer must send the taxpayer's written refund request to the tax collector within 3 years of the date as extended that the tax return was due or within 1 year from the date when the tax was paid, whichever is later.

4. Refund requests for per capita and occupation assessment taxes. A taxpayer must send the taxpayer's written refund request to the tax collector within 3 years of the date that the tax was due or within 1 year from the date when the tax was paid, whichever is later.

5. If a taxpayer has paid a tax as a result of receiving a delinquent tax or deficiency assessment notice from the tax collector, a written request to obtain a refund of said tax paid must be submitted to the tax collector within 1 year of the date of payment.

6. If a taxpayer files a tax return showing an overpayment of tax, said tax return is considered a written request for a cash refund unless the taxpayer states on the return that the taxpayer desires a tax credit towards a future year tax liability.

7. A taxpayer is entitled to simple interest on refunds for overpayment of taxes. Interest is calculated from the date of the overpayment until the date a refund is paid to the taxpayer.

A. The rate of interest on refunds for overpayment of taxes can change from year to year.

B. A taxpayer will not receive interest on refunds which are paid to the taxpayer by the tax collector within 75 days of the date that a tax return was due to be filed or within 75 days of the date the tax return was actually filed, whichever is later.

8. If a taxpayer has overpaid on interest or penalties due on delinquent taxes, the taxpayer is not entitled to interest thereon.

9. If a taxpayer cashes or otherwise deposits or negotiates a refund check issued by the tax collector, said taxpayer is not estopped from making additional requests for refunds of tax or interest.

(Ord. 2000-7, 3/1/2000, §4)

§24-605. Administrative Appeal.

1. If a taxpayer's request for a tax refund is denied by the tax collector, or if the tax collector has determined that an additional sum of tax is due and owing by a taxpayer, said taxpayer may file a petition with the Borough Secretary for review and decision by Borough Council in executive session. The Borough Secretary shall provide to the taxpayer the petition form to be completed and filed by the taxpayer. A written request for a refund or a letter disputing a deficiency assessment is not a petition for appeal.

2. The deadlines for filing a petition to appeal a request for refund are as follows:

A. Petitions to appeal earned income/net profits, business privilege/mercantile, and occupation privilege taxes within 3 years from the date, as extended, the tax return was due or within 1 year from the date payment of the tax was made, whichever is later.

B. Petitions to appeal per capita and occupation assessment taxes. Within 3 years from the date the tax was due to be paid or within 1 year from the date the tax was actually paid, whichever is later.

C. A petition to appeal an assessment of additional tax must be filed within 90 days of the date of the delinquency or assessment notice.

3. A petition to appeal a tax refund request must contain the following information:

A. The taxpayer's name, address and local telephone number.

B. The name of the local taxing district(s) which allegedly owe the taxpayer a refund.

C. The type of tax at issue.

D. The tax year(s) for which the taxpayer is requesting a refund.

E. The date the taxpayer originally requested a tax refund.

F. A copy of any local tax return which may be associated with the tax refund request.

G. Copies of all Federal and/or State returns and/or schedules which may relate to the tax refund request.

H. A copy of the taxpayer's original written refund request.

I. A written statement from the taxpayer explaining all the reasons why the taxpayer feels a tax refund is due.

The petition must be signed and dated by the taxpayer.

4. A petition to appeal an assessment for additional taxes must contain the following information:

- A. The taxpayer's name, address and local telephone number.
- B. The name of the taxing district(s) to which the taxpayer allegedly owes additional taxes.
- C. The type of tax at issue.
- D. The tax year(s) for which the taxpayer allegedly owes additional tax.
- E. The date of the delinquency or assessment notice received by the taxpayer.
- F. A copy of any local tax return which may be associated with the petition for appeal.
- G. Copies of all Federal and/or State returns and/or schedules which may relate to the petition for appeal.
- H. A copy of the delinquency or assessment notice received by the taxpayer.
- I. A written statement from the taxpayer explaining all the reasons why the taxpayer feels an additional tax is not owed.

The petition must be signed and dated by the taxpayer.

5. Petitions which are not fully completed will be returned to the taxpayer as unfiled. Petitions which are not timely filed will be denied. A petition will be deemed filed as of the date of the postmark by the United States Postal Service on the envelope containing said petition.

6. A petition for appeal must be sent to the Borough Secretary at the Borough Hall, 4th & Franklin Streets, Glendon, PA 18042, or such other address as may from time to time be designated.

7. Upon receipt of a fully completed petition for appeal, Borough Council will schedule a hearing on same and notify the taxpayer of the time, date and place of the hearing on the petition. Borough Council may, in its discretion, deny the taxpayer's petition if the taxpayer fails to appear for the hearing.

8. At the hearing, the taxpayer shall have the opportunity to present any facts, documents, witnesses or other evidence to support the taxpayer's petition.

9. A decision will be made by the Borough Council and sent to the taxpayer in writing within 60 days of the date the petition is postmarked by the United States Postal Service. If no decision is made within the allotted 60 days, the petition is automatically approved. In deciding upon the merits of any petition, the Borough Council shall be guided by and follow all applicable statutory and case law and all rules and regulations as adopted by the taxing body.

10. The decision of Borough Council may be appealed to the Northampton County Court of Common Pleas.

(*Ord. 2000-7, 3/1/2000, §5*)

§24-606. Collection of Delinquent Taxes.

1. As provided by law, the tax collector may in its discretion garnish the wages of any taxpayer to collect any unpaid earned income, net profits, per capital, occupation assessment, or occupation privilege taxes. The tax collector shall provide to the taxpayer all notices of the wage attachment as required under law. The tax collector shall assess any costs related to the institution of the wage attachment to the taxpayer and the taxpayer shall be liable for such costs in addition to any tax, penalties and

interest due.

2. As provided by law, the tax collector may in its discretion levy and sell the personal property of any taxpayer to make payment of any delinquent taxes due and owing by said taxpayer. The tax collector shall provide to the taxpayer all notices of the distraint for taxes as required under law which shall include notice to the taxpayer of the taxpayer's right to demand a hearing before the local magisterial district judge. [Ord. 2006-1]

3. As provided by law, the tax collector may in its discretion file a civil lawsuit against any taxpayer to collect any unpaid taxes due and owing by same.

4. If a taxpayer has failed to file a tax return required under local ordinance or resolution, the tax collector may seek to have fines imposed for same.

5. A taxpayer who owes any delinquent tax shall be subject to penalties, interest and additional costs as provided for under local ordinance or resolution.

6. The tax collector may enter into installment payment plans with taxpayers who owe taxes, if, in the estimation of the tax collector, such a payment plan will facilitate the satisfaction of the unpaid tax. If the tax collector believes that the taxpayer's financial condition has changed, the tax collector shall request the taxpayer to submit an update on the taxpayer's financial circumstances. The tax collector may in its discretion change or terminate any payment plan, if:

A. The information provided to the tax collector by the taxpayer was inaccurate or incomplete.

B. The tax collector believes that there is a danger that the taxpayer cannot make the payments under the plan.

C. The taxpayer fails to make any payment under the plan at the time it is due.

D. The taxpayer fails to pay any other taxes which the taxpayer owes at the time they are due.

E. The taxpayer fails to provide a financial condition update if requested by the tax collector.

Prior to changing or terminating any payment plan, the tax collector shall give to the taxpayer 30 days written notice stating the reasons why the tax collector is changing or ending the payment plan. The taxpayer may prepay any tax which is subject to an installment payment plan.

(Ord. 2000-7, 3/1/2000, §6; as amended by Ord. 2006-1, 12/6/2006)