

# Chapter 24

## Taxation

### Part 1 Amusement Admissions Tax

§24-101.	Title
§24-102.	Definitions
§24-103.	Imposition of Tax
§24-104.	Permit Required
§24-105.	Permit Expiration
§24-106.	Permit Application
§24-107.	Payment of Tax Due; Report to Be Submitted by Permit Holders
§24-108.	Duties of the Tax Collector
§24-109.	Confidential Nature of Returns
§24-110.	Violations and Penalties
§24-111.	Applicability and Severability
§24-112.	Authority for Enactment

### Part 2 Earned Income and Net Profits Tax

§24-201.	Title
§24-202.	Definitions
§24-203.	Imposition of Tax
§24-204.	No Exemption from Tax
§24-205.	Individual Tax Returns and Payments
§24-206.	Employer Withholding, Remittance and Tax Returns
§24-207.	Applicable Laws, Regulations, Policies and Procedures
§24-208.	Tax Officer
§24-209.	Interest, Penalties, Costs and Fines
§24-210.	Authority for Tax Imposition
§24-211.	Severability
§24-212.	Purpose; Repeal
§24-213.	Construction

### Part 3 LERTA Tax Abatement

§24-301.	Title and Effective Date
§24-302.	Statutory Authority
§24-303.	Definitions
§24-304.	Contemporaneous Adoption
§24-305.	Exemption
§24-306.	Procedure for Obtaining Exemption
§24-307.	Annual Qualification for Exemption
§24-308.	Notice to the MTA

- §24-309. Penalties for Violation of Ordinance
  - §24-310. Maximum Period of Exemption
  - §24-311. Effective Date
  - §24-312. Severability
  - §24-313. Act of Assembly
  - §24-314. Repealer
  - §24-315. Rules and Regulations
- Exhibit 24-3-A

#### **Part 4 Realty Transfer Tax**

- §24-401. Title
- §24-402. Authority
- §24-403. Definitions
- §24-404. Imposition of Tax
- §24-405. Exempt Parties
- §24-406. Excluded Transactions
- §24-407. Documents Relating to Associations or Corporations and Members,  
Partners, Stockholders or Shareholders
- §24-408. Acquired Company
- §24-409. Credits Against Tax
- §24-410. Extension of Lease
- §24-411. Proceeds of Judicial Sale
- §24-412. Duties of Department of Real Estate
- §24-413. Statement of Value
- §24-414. Penalties, Liens, Enforcement
- §24-415. Regulations
- §24-416. Duration

#### **Part 5 Per Capita Tax**

- §24-501. Title
- §24-502. Definitions
- §24-503. Imposition
- §24-504. Collection
- §24-505. Tax Collector Bond
- §24-506. Warrant for Collection
- §24-507. Expense of Collection
- §24-508. Notice of Payment
- §24-509. Additions to Tax Duplicate
- §24-510. Powers and Duties of Tax Collector
- §24-511. Violations and Penalties
- §24-512. Authority for Enactment

#### **Part 6 Local Services Tax**

- §24-601. Title

- §24-602. Definitions
- §24-603. Tax Levy; Exemptions
- §24-604. Collection Through Employers
- §24-605. Direct Payment by Taxpayers
- §24-606. Refunds and Exemption Claim Procedure
- §24-607. Nonresident Taxpayers
- §24-608. Individuals Engaged in More than One Occupation or Employed in More than One Political Subdivision
- §24-609. Employer Liability
- §24-610. Administration and Enforcement
- §24-611. Collection
- §24-612. Violations and Penalties
- §24-613. Applicability and Severability
- §24-614. Authority for Tax Imposition

**Part 7  
Property Tax Relief**

**A. Property Tax Gentrification Program**

- §24-701. Title
- §24-702. Definitions
- §24-703. Program Guidelines

**B. Homestead Property Exclusion Program**

- §24-711. Title
- §24-712. Definitions and Construction
- §24-713. Homestead Property Exclusion
- §24-714. Farmstead Property Exclusion
- §24-715. Administration and Regulations
- §24-716. Applicability

**Part 8  
Video Programing Tax**

- §24-801. Title
- §24-802. Definitions
- §24-803. Imposition of Tax; Penalty; Due Dates
- §24-804. Exemption from Certain Taxes
- §24-805. Tax Credits
- §24-806. Procedures and Regulations; Enforcement
- §24-807. Violations and Penalties

**Part 9  
Interim Reassessment**

- §24-901. Interim Tax Assessment
- §24-902. Notice of Revision to Tax Duplicate
- §24-903. Payment of Taxes Under Revised Tax Duplicate

**Part 10**  
**Delinquent Tax and Municipal Claim Collection Costs**

- §24-1001. Title
- §24-1002. Real Estate Tax
- §24-1003. Earned Income Tax
- §24-1004. Local Services Tax
- §24-1005. All Other Municipal Claims and Liens

**Part 1****Amusement Admissions Tax****§24-101. Title.**

This Part shall be known and cited as the “Amusement Admissions Tax Ordinance.”

(A.O.

**§24-102. Definitions.<sup>1</sup>**

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

*Admission*—monetary charge of any character, including contributions, donations, dues or membership fees, periodic or otherwise, charged for the privilege of attending or engaging in amusements as hereinafter defined; provided, “admission” shall not include tax added or charge expressly subject to the Tax Reform Code of 1971, 72 P.S. §7161 *et seq.*, as amended.

*Amusement*—all manner or form of entertainment, diversion, sport, pastime or recreation within the Township for which admission is charged or paid, except motion picture theaters.

*Calendar year (tax year)*—the 12-month period beginning the first day of January.

*Permanent permittee*—the holder of a permanent amusement permit referenced in §24-104 of this Part.

*Permittee*—the holder of a permit required by §24-104 of this Part.

*Soldier*—an individual in uniform in an active duty status, whether or not on furlough or leave, who is a member of the United States Army, Navy, Air Force, Marine Corps, Coast Guard, Reservists or any similar branch of the military services of the United States Government as may be created requiring the full-time duty of the individual.

*Tax*—the tax imposed by this Part.

*Tax Collector*—the person, persons, public or private agency, association and/or corporate entity designated by the Board of Supervisors to collect the tax and to carry out and administer the provisions of this Part.

*Temporary permittee*—the holder of a temporary amusement permit referenced in §24-104 of this Part.

(A.O.

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<sup>1</sup>Editor’s Note: See also the general definitions contained in Chapter 1, Part 1 of this Code.

**§24-103. Imposition of Tax.**

1. A tax is hereby imposed, for general revenue purposes, at the rate of 10 percent of the admission to each and every amusement within the Township for which the admission is 10 cents or more. The tax shall not be charged and collected on:

A. Admission accompanying or incidental to the serving of food or drink or the sale of merchandise, where the charge for admission is wholly included in the price paid for food, refreshment or merchandise, and the price for food, refreshment or merchandise is not increased during the time when such entertainment is offered. In the event that the price of such food, refreshment or merchandise is increased during times the entertainment is offered, then such increase in the price as is paid by one purchasing such food, refreshment or merchandise shall be deemed to be an admission.

B. Admission where the proceeds thereof, after payment of reasonable expenses, inure exclusively to the benefit of any charitable, religious, civic or non-profit organization whose status is evidenced by proof of Internal Revenue Service tax exemption.

2. In case of persons admitted free of charge or at reduced rates or upon a season ticket or pass or upon a lease arrangement to any amusement under circumstances when an established price is charged to other persons, the tax imposed by this Part shall be computed on the established admission charged to such other persons of the same class for the same or similar accommodations and shall be paid by the person so admitted free of charge, at a reduced rate or otherwise; provided, however, that children under 12 years of age, soldiers and disabled veterans who are admitted free of charge to any amusement shall not be required to pay the tax imposed by this Part.

(A.O.)

**§24-104. Permit Required.**

Any person desiring to conduct or to continue to conduct any amusement with the Township shall file with the Tax Collector an application for a permanent amusement permit or a temporary amusement permit, as the case may be. A permanent amusement permit shall be issued to an amusement that is to continue for a period longer than 30 days. A temporary amusement permit shall be issued to an amusement that is to continue for a period less than 30 days.

(A.O.)

**§24-105. Permit Expiration.**

Permanent amusement permits shall expire on December 31 of the year in which issued. Temporary amusement permits shall be valid until the last day the amusement is conducted, but not exceeding 30 days from the date of issuance.

(A.O.)

**§24-106. Permit Application.**

1. Any person desiring to obtain a permit required by §24-104 shall file an application with the Tax Collector on forms supplied by the Tax Collector providing the following information:

- A. The proper legal name and address of the person conducting the amusement.
  - B. The proper legal name and address of the person owning the facility in which the amusement is to be conducted.
  - C. Whether a “temporary” or a “permanent” permit is requested.
  - D. The location of the amusement covered by the permit.
  - E. The admission price or prices charged or to be charged.
  - F. The approximate total receipts anticipated.
  - G. The names and addresses of partners, members and/or officers of the person conducting the amusement.
  - H. The type/description of the amusement(s).
  - I. The period for which the permit is to be issued.
  - J. Any additional information or documentation determined necessary by the Tax Collector.
2. If the application is filed by a corporation, it shall be signed by two officers. If the application is filed by a partnership, association or joint venture, the application shall be signed by all partners and members.
  3. Every permit shall be signed by the permittee and issued in duplicate. The original shall be given to the permittee and the duplicate shall be kept on file by the Township.
  4. In case of loss, defacement or destruction of any permit, the permittee shall apply to the Tax Collector for re-issuance.
- (A.O.)

**§24-107. Payment of Tax Due; Report to be Submitted by Permit Holders.**

1. Every permanent permittee shall, on or before the last day of every calendar month, transmit to the Tax Collector under oath or affirmation a report of the total admissions charged or collected by him during the preceding calendar month and of the total tax due thereon under this Part. When the permanent permittee submits this report, he shall pay the Tax Collector the entire amount of tax due.
2. Every temporary permittee shall, at the close of each day the amusement was held, transmit to the Tax Collector under oath or affirmation a report of the total admission charged or collected by him on such day and of the total tax due thereon under this Part. When the temporary permittee submits this report, he shall pay the Tax Collector the entire amount of tax due. On the day of expiration of the temporary amusement permit, the temporary permittee shall, in addition, submit to the Township under oath or affirmation a report of all admissions charged or collected during the period in which such temporary amusement permit was in effect and of all taxes due and paid. When the temporary permittee submits this report, he shall pay the entire amount of taxes remaining unpaid; provided, that any temporary permittee who is a resident of the Township, or who has a permanent place of business therein, may submit the reports hereinabove required of himself on the day following the days hereinabove specified. In every case, the Tax Collector shall furnish to the person paying any tax levied under this part a receipt for the payment of such tax.

3. The Township is hereby authorized to examine the books, papers and records of any permittee in order to verify the accuracy of any return made to ascertain the amount to the tax due by any person under this Part, and, to accomplish this purpose, the Township is authorized to examine any person under oath concerning any taxes which were or should have been returned, and the Township may compel the production of books, papers, reports, records and the attendance of all persons before the Township whether as persons or witnesses whom it is believed have knowledge or any such matters.

4. If any person shall fail to pay the tax when due under this Part, a penalty of 10 percent of the amount of tax due and unpaid shall be added thereto.

5. If any person shall fail to pay the tax when due under this Part, interest shall accrue thereon at the rate of 1 percent per month or any portion thereof for which said tax remains due and unpaid.

6. If for any reason the tax is not paid when due and suit is brought for recovery of the tax, the person liable therefor, in addition, shall be liable for the cost of collection, interest and penalties herein imposed.

(A.O.)

#### **§24-108. Duties of the Tax Collector.**

1. The Tax Collector is charged with the duties of collecting and receiving taxes, fines and penalties imposed by this Part. It shall be the Tax Collector's duty to keep a record showing the amount received by him, from whom received, and the date of such receipt.

2. The Tax Collector and his duly appointed agents are hereby empowered with the approval of the Board of Supervisors to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, and charged with enforcing the provisions of this Part and any rules and/or regulations promulgated pursuant hereto.

3. If any person required to secure a permit under this Part shall fail to file a report at the time specified herein or shall file a report which on its face appears incorrect or insufficient, then the Tax Collector or his duly appointed agents shall assess said person or persons an amount of tax which said Tax Collector or his agents deem reasonable and appropriate. In all cases of assessment, the Tax Collector or his duly appointed agents shall give the parties assessed a notice in which shall be stated the amount of the tax imposed or levied.

4. Every holder of an amusement permit shall keep and maintain complete records showing the daily admissions charged or collected, the amount of tax due and any other information necessary to determine the amount of tax due.

(A.O.)

#### **§24-109. Confidential Nature of Returns.**

Any information gained by the Tax Collector or any other official, agent or employee of the Township, as a result of any returns, investigations, hearings, or verifications required or authorized by this Part shall be confidential, except in accordance with proper judicial order or as otherwise provided by law.

(A.O.)

**§24-110. Violations and Penalties.**

Any person, firm, or corporation who shall violate any provision of this Part, or fails to comply therewith, or with any of the requirements thereof, upon being found liable therefor in a civil enforcement proceeding commenced by the Township, shall pay a judgment of not less than \$100 nor more than \$600 plus costs, including reasonable attorney fees incurred by the Township. A separate offense shall arise for each day or portion thereof in which a violation of this Part is found to exist and for each Section of this Part found to have been violated. The Township may also commence appropriate actions in equity or other to prevent, restrain, correct, enjoin, or abate violations of this Part. All penalties collected for violations of this Part shall be paid to the Township Treasurer. The initial determination of ordinance violation and the service of any required notice of violation is hereby delegated to the Township Manager, the Police Department, the Tax Collector, the authorized designee of the Township Manager, and to any other officer or agent that the Township Manager or the Board of Supervisors shall deem appropriate.

(A.O.)

**§24-111. Applicability and Severability.**

The tax shall not apply to any subject of tax or person not within the taxing power of the Township under the Constitution of the United States of America and the laws and Constitution of the Commonwealth of Pennsylvania. If a final decision of a court of competent jurisdiction holds any provision of this Part or the application of any provision to any circumstances, to be illegal or unconstitutional, then the other provisions of this Part, or the application of such provision to other circumstances, shall remain in full force and effect. This Part shall continue in effect on a calendar year basis without annual reenactment.

(A.O.)

**§24-112. Authority for Enactment.**

This Part and the tax hereby imposed are adopted and levied pursuant to the authority conferred by the Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.*, as amended.

(A.O.)



**Part 2****Earned Income and Net Profits Tax****§24-201. Title.**

This Part shall be known and may be cited as the “Earned Income Tax Ordinance.” (*Ord. 639, 12/7/2011; as amended by A.O.*)

**§24-202. Definitions.<sup>2</sup>**

For purposes of this Part, all terms defined in the Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.*, as amended, shall have the meanings set forth therein, except as modified below. For purposes of this Part, the following terms shall have the meanings set forth below:

*Calendar year*—the 12-month period beginning the first day of January.

*Current year*—the calendar year for which the tax is levied.

*Domicile*—same as the definition contained in the Local Tax Enabling Act.

*Earned income*—same as the definition contained in the Local Tax Enabling Act.

*Local Tax Enabling Act*—the Pennsylvania Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.*, as amended.

*Net profits*—same as the definition contained in the Local Tax Enabling Act.

*Nonresident*—a person or business domiciled outside the Township. [A.O.]

*Resident*—a person or business domiciled in the Township. [A.O.]

*Tax*—the tax imposed by this Part.

*Tax Collection Committee (TCC)*—the tax collection committee established to govern and oversee the collection of the tax within the TCD under the Local Tax Enabling Act.

*Tax Collection District (TCD)*—the Allegheny Southwest Tax Collection District, or any future tax collection district to which the Township or any part of the Township is assigned under the Local Tax Enabling Act.

*Tax Officer*—the person or entity designated or appointed by the Tax Collection Committee to collect and administer the tax.

*Tax return*—a form prescribed by the Tax Officer for reporting the amount of the tax or other amount owed or required to be withheld, remitted, or reported under this Part or the Local Tax Enabling Act.

*Taxpayer*—a person or business required under this Part or the Local Tax Enabling Act to file a tax return or to pay the tax.

*Township*—Moon Township, Allegheny County, Pennsylvania.

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<sup>2</sup>Editor’s Note: See also the general definitions contained in Chapter 1, Part 1 of this Code.

(Ord. 639, 12/7/2011; as amended by A.O.)

**§24-203. Imposition of Tax.**

1. A tax for general revenue purposes of 1 percent is hereby imposed on the following under the authority of the Local Tax Enabling Act: [A.O.]

A. Earned income during the current year by residents of the Township.

B. Earned income during the current year by nonresidents of the Township from employment within the Township.

C. Net profits earned during the current year of businesses, professions and other activities conducted by residents of the Township.

D. Net profits earned during the current year of businesses, professions, and other activities conducted by nonresidents of the Township when such activities are conducted within the Township.

2. The tax levied under this Part shall be applicable to earned income received and to net profits earned during a calendar year, and the tax shall continue in force on a calendar year basis, without annual re-enactment, unless the rate of the tax is subsequently changed. Changes in the rate of the tax shall become effective on the date specified in the ordinance imposing such change.

(Ord. 639, 12/7/2011; as amended by A.O.)

**§24-204. No Exemption from Tax.**

Although credits and deductions against the tax are permitted under certain circumstances as provided in applicable laws and regulations, no individuals are exempt from the tax based on age, income, or other factors.

(Ord. 639, 12/7/2011)

**§24-205. Individual Tax Returns and Payments.**

Every taxpayer receiving earned income or earning net profits in any calendar year shall file tax returns and pay the tax in accordance with the Local Tax Enabling Act and the regulations adopted thereunder and the policies and procedures of the TCC and the Tax Officer. The tax imposed on net profits and all earnings not subject to withholding at source must be reported and paid on a quarterly basis in accordance with the Local Tax Enabling Act and the regulations adopted thereunder. A taxpayer is required to file a tax return even if no tax payment is due and owing.

(Ord. 639, 12/7/2011)

**§24-206. Employer Withholding, Remittance and Tax Returns.**

Every employer shall register, withhold, and remit the tax, and file tax returns in accordance with the Local Tax Enabling Act and the regulations adopted thereunder and the policies and procedures of the TCC and Tax Officer.

(Ord. 639, 12/7/2011)

**§24-207. Applicable Laws, Regulations, Policies and Procedures.**

The tax shall be collected and administered in accordance with: (A) all applicable

laws and regulations, including, but not limited to, the Local Tax Enabling Act and the regulations adopted thereunder; and (B) the policies and procedures adopted by the TCC or by the Tax Officer in conformity with the Local Tax Enabling Act and the regulations adopted thereunder.

*(Ord. 639, 12/7/2011)*

**§24-208. Tax Officer.**

1. The tax shall be collected from individuals and employers, and otherwise administered, by the Tax Officer. The Tax Officer shall receive compensation for services and expenses as determined by agreement between the TCC and the Tax Officer. The Tax Officer shall have the powers and duties as provided for by the Local Tax Enabling Act and the regulations adopted thereunder.

2. The Tax Officer is authorized to file an action in the name of the Township for the recovery of tax due to the Township and unpaid. Nothing in this Section shall affect the authority of the Township to file an action in its own name for the collection of tax under the Local Tax Enabling Act.

*(Ord. 639, 12/7/2011)*

**§24-209. Interest, Penalties, Costs and Fines.**

Individuals and employers are subject to interest, penalties, costs, and fines in accordance with the Local Tax Enabling Act and the regulations adopted thereunder, including costs of collection imposed by the Tax Officer in accordance with authorization by the TCC.

*(Ord. 639, 12/7/2011)*

**§24-210. Authority for Tax Imposition.**

This Part and the tax hereby imposed are adopted and levied pursuant to the authority conferred by the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income or net profits are incorporated into this Part.

*(Ord. 639, 12/7/2011)*

**§24-211. Severability.**

The provisions of this Part are severable and if a final decision of a court of competent jurisdiction holds any provision of this Part, or the application of any provision to any circumstances, to be illegal or unconstitutional, then the other provisions of this Part, or the application of such provision to other circumstances, shall remain in full force and effect.

*(Ord. 639, 12/7/2011)*

**§24-212. Purpose; Repeal.**

The primary purpose of this Part is to confirm the earned income and net profits tax imposed pursuant to the Local Tax Enabling Act, as amended and restated by Act 32 of 2008, and to do so within the time frame required by Act 32 of 2008. Any prior ordinance or part of any prior ordinance conflicting with the provisions of this Part is repealed insofar as the conflict exists. To the extent this Part is the same as any

ordinance in effect immediately prior to adoption of this Part, such provisions of this Part are intended as a continuation of such prior ordinance and not as a new ordinance. If this Part is declared invalid, any prior ordinance levying a similar tax shall remain in full force and effect and shall not be affected in any manner by adoption of this Part. The provisions of this Part shall not affect any act done or liability incurred, nor shall such provisions affect any suit or prosecution pending or to be initiated to enforce any right or penalty or to punish offense under the authority of any ordinance in effect prior to adoption of this Part. Subject to the foregoing provisions of this Part, this Part shall supersede and repeal on January 1, 2012, any ordinance levying a tax on earned income or net profits in effect immediately prior to January 1, 2012.

*(Ord. 639, 12/7/2011)*

**§24-213. Construction.**

This Part is intended to be consistent with the Local Tax Enabling Act, and to include all necessary authorizations to permit the Tax Officer to take such tax collection, administration, disbursement, enforcement and other activities as authorized by the Local Tax Enabling Act and the regulations adopted thereunder, subject to the policies and procedures of the TCC.

*(Ord. 639, 12/7/2011)*

**Part 3****LERTA Tax Abatement****§24-301. Title and Effective Date.**

1. This Part shall be known as the “Local Economic Revitalization Tax Assistance Ordinance.”

2. The provisions hereof shall become effective on January 1, 1986, and its terms shall continue in effect without annual reenactment until the expiration provided herein. Changes in the terms of this Part shall become effective on the date specified in any amending ordinance.

(*Ord. 255, 4/29/1986, §1*)

**§24-302. Statutory Authority.**

This Part is enacted pursuant to the authority granted by the following statutes:

A. The Local Economic Revitalization Tax Assistance Act, 72 P.S. §4722 *et seq.*, as amended, (hereinafter “LERTA”).

B. The Transportation Partnership Act, 53 P.S. §1621 *et seq.*, as amended (hereinafter “TPA”).

C. The General Local Government Code, 53 Pa.C.S.A. §101 *et seq.*, as amended (the “General Government Code”).

D. The Municipality Authorities Act, 53 Pa.C.S.A., Chapter 56, as amended (the “Municipality Authorities Act”).

E. The Second Class Township Code, 53 P.S. §65101 *et seq.*, as amended (the “Second Class Township Code”).

F. The Urban Redevelopment Law, 35 P.S. §1701 *et seq.*, as amended (the “Urban Redevelopment Law”).

G. The Neighborhood Improvement District Act, 73 P.S. §831 *et seq.*, as amended (the “NID Act”).

H. The Neighborhood Assistance Act, 62 P.S. §2081 *et seq.*, as amended (the “Neighborhood Assistance Act”).

(*Ord. 255, 4/29/1986, §2; as amended by Ord. 615, 2/7/2007, §2*)

**§24-303. Definitions.**

The words and phrases used in this Part shall have the meanings set forth in LERTA, except as expressly amended by this Part. The following words and phrases when used in this Part shall have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:

*Allocation*—the method of equitably pro-rating the amount of tax exemption allowable to a taxpayer among the School District and Township under this Part and that authorized under the resolution of the Moon Area School District granting similar exemption. This allocation shall be determined by a comparison of the real estate tax millage of each of the two taxing authorities for each tax year in which

an exemption is claimed and a “contribution” made by taxpayer to the MTA, “assessment” made by the Township of Moon or MTA, and/or tax levied by the Township or MTA. The ratio of township real estate taxes levied to school district real estate taxes levied shall be multiplied by the “contribution,” “assessment” and “tax” made to determine the respective amounts of exemption for the taxpayer from each taxing body.

*Assessment*—a payment made involuntarily by a taxpayer whose property is within the deteriorated area to or for the use of the MTA in developing transportation facilities projects. Said assessments shall be deemed imposed in conformity and under and subject to either the provisions of the Transportation Partnership Act, 53 P.S. §1621 *et seq.*, or the Business Improvement District Act, 53 P.S. §1551 *et seq.*

*Board*—the Board of Property Assessment, Appeals and Review of Allegheny County, Pennsylvania.

*Collector*—the person or persons appointed or elected to collect real estate taxes imposed pursuant to the taxing powers of the Township of Moon.

*Construction*—the erection of a building or buildings on previously unoccupied land, or upon land on which a building or buildings have been demolished or razed for the purpose of erecting a new building or buildings consisting of industrial, commercial or other business use designed to obtain higher standards of safety, health, economic use or amenity.

*Contribution*—a payment made voluntarily by a taxpayer whose property is within the deteriorated area to or for the use of the MTA in developing transportation facilities projects. “Contribution” shall include grants, gifts and donations as defined in the Transportation Partnership Act.

*Deteriorated area*—that geographic area of the Township of Moon more particularly described on Exhibit “24-3-A” attached to this Part as approved by the Supervisors of the Township of Moon after prior public hearing. The property designated as the “deteriorated area” on Exhibit “24-3-A” has been determined to be within the following criteria:

- (1) The area contains vacant, overgrown, unsightly lots of ground.
- (2) The area contains a disproportionate number of tax delinquent properties.
- (3) The area contains unsafe, unsanitary and overcrowded buildings.
- (4) The area contains excessive land coverage.
- (5) The area contains defective design or arrangement of buildings, streets or lot layouts.
- (6) The area contains economically and socially undesirable land uses.
- (7) The area has been previously determined to be a “blighted area” under criteria set forth in the Act of May 24, 1945, P.L. 991, No. 385, known as the “Urban Redevelopment Law.”
- (8) The area has been previously determined to be an “impoverished area” under criteria set forth in the Act of November 29, 1967, P.L. 636, No. 282, known as the “Neighborhood Assistance Act.”

The “deteriorated area” as defined by this Part shall be limited to that described on Exhibit “24-3-A” and may not be amended by either the School District or Township without the re-adoption of a separate resolution. Application of the terms and conditions of this Tax Assistance Program shall be limited to the deteriorated area described on Exhibit “24-3-A.”

Properties located in the “deteriorated area” shall be considered “benefitted properties” within the meaning of the Business Improvement District Act, 53 P.S. §1551 *et seq.*

*Deteriorated property*—any industrial, commercial or other business property owned by an individual, association or corporation, and located in the designated area on Exhibit “24-3-A” known as the deteriorated area of Moon Township 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 regulations.

*Exemption*—the term “exemption” shall be defined as similar in meaning to the use of the term in the “Local Economic Revitalization Tax Assistance Act.”

*Improvement*—repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorating 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.

*Local Taxing Authority*—a county, city, borough, incorporated town, township, institution, district or school district having authority to levy real property taxes (i.e., The Township of Moon and the Moon Area School District).

*Maximum amount of exemption for transportation district*—the maximum amount of exemption for the transportation development district pursuant to this Part shall be calculated on an annual basis and shall include the total amount of money necessary for payment to the Moon Transportation Authority for the purpose of planning, financing (including debt service, costs and expenses), acquiring, developing, improving and operating a certain transportation facility project known as the “Thorn Run Road Interchange” or other transportation facility projects undertaken within the transportation development district subsequent to the effective date of this Part (i.e., January 1, 1986).

*Moon Transportation Authority or “MTA”*—a municipal corporation formed and incorporated by the Township of Moon pursuant to the provisions of the Municipality Authorities Act, 53 PaC.S. §§5601–5623, as amended, for the purpose of funding and development of transportation facility projects intended to enhance the economic and commercial life of the citizens of Moon Township. [A.O.]

Such authority shall also be considered established pursuant to the provisions of the following acts of the General Assembly:

(1) The Act of July 9, 1985 (P.L. 187, No. 47) known as the “Transportation Partnership Act.”

(2) The Act of November 30, 1967 (P.L. 658, No. 305) known as the “Business Improvement District Act.”

*Municipal governing body*—a city, borough, incorporated town or township (i.e., Township of Moon).

*Person*—any natural person, partnership, unincorporated association, or corporation, nonprofit or otherwise. Whenever used in any provision of this Part, the word “person” as applied to partnerships shall mean and include all the partners thereof, as applied to unincorporated associations, shall mean and include all members thereof, as applied to corporations shall mean and include all officials or officers thereof. The term “person” used in this Part is synonymous with the word “taxpayer” and “property owner.”

*Reconstruction*—the rebuilding of a building or buildings previously erected for the purpose of changing the economic use or amenity of such structure or to obtain higher standards of safety or health.

*School district*—the Moon Area School District.

*Tax*—any tax otherwise permitted by law to be imposed by the Township of Moon or MTA but restricted to subjects of taxation located within the deteriorated area and restricting the receipts of such tax to the financing of a transportation facility or service.

*Tax assessment*—the value of a parcel of real property within the Township and School District as established by the Board of Property Assessment Appeals and Review or the Court of Common Pleas pursuant to the provisions of the Second Class County Assessment Law, 72 P.S. §5452.1 for the purpose of the levy of real property taxes.

*Tax year*—the 12-month period from January 1 to December 31 annually.

*Township*—the Township of Moon.

*Transportation Development District*—that portion of Moon Township also known as the “deteriorated area” and more particularly described on Exhibit “24-3-A” attached to this Part as established by the Supervisors of the Township of Moon pursuant to any one of the following acts of the General Assembly.

(1) The Act of November 30, 1967, P.L. 658, No. 305 known as the “Business Improvement District Act.”

(2) The Act of July 9, 1985 (P.L. 187, No. 47) known as the “Transportation Partnership Act.”

(3) Municipality Authorities Act, Pa.C.S. §§5601–5623, as amended.

[A.O.]

(*Ord. 255, 4/29/1986, §3; as amended by Ord. 347, 1/9/1991, §3; by Ord. 615, 2/7/2007, §3; and by A.O.*)

#### **§24-304. Contemporaneous Adoption.**

The terms and conditions of this Part and the implementation of any real property tax exemption granted hereunder are contingent upon the adoption of a similar resolution by the Moon Area School District. Pursuant to the Act relating to Intergovernmental Cooperation, no amendment to this Part shall be effective unless consented to by a resolution of the Moon Area School District.

(*Ord. 255, 4/29/1986, §4*)

**§24-305. Exemption.**

Any property owner, whose real property is located within the deteriorated area and who makes improvements to such real property may apply for and receive from the Township an exemption from certain real property taxation upon such improvements in the amounts and in accordance with the provisions and limitations set forth in this Part. The exemption of real property taxes by the Township is conditioned upon the receipt of a similar exemption from the School District upon such improvements in accordance with the provisions of its resolution.

A. The maximum amount of the exemption for all taxpayers of all real estate taxes under this Part and the companion resolution of the School District shall be limited to the total sums necessary for payment to the MTA to fund debt service, costs and expenses (including planning, financing, acquiring, developing, improving and operating), related specifically to a transportation facilities project known as the “Thorn Run Road Interchange” or other transportation facility projects undertaken within the transportation development district subsequent to the effective date of this Part (i.e., January 1, 1986).

B. The maximum amount of the exemption for each taxpayer from all real estate taxes whether levied by the School District or Township shall be limited to the total amount of any “contribution,” “assessment” or “tax” made by the taxpayer to the MTA for use of or funding and development of transportation facilities projects within the transportation development district pursuant to either the Transportation Partnership Act and/or Business Improvement District Act.

C. The maximum amount of the exemption for each taxpayer from real estate taxes whether levied by the School District or Township shall be limited to the tax due to both local taxing authorities upon additional tax assessment valuation attributable to the actual cost of construction, reconstruction or improvement made to the deteriorated property.

D. The maximum amount of the exemption for each taxpayer shall be determined in each tax year, after the levy of real estate taxes for such tax year by both taxing bodies.

E. The exemption from real estate taxes shall be limited to a period of 10 years. No exemption granted under this Part shall continue past the 10<sup>th</sup> tax year following the issuance of the initial building permit.

F. The exemption from real estate taxes authorized by this Part shall be upon the property exempted and shall not terminate upon the sale or exchange of the property.

G. The exemption granted by the School District and Township shall be allocated between the two taxing bodies based upon the comparison of tax millage for each tax year of the exemption period. (See §24-303, definition of “allocation.”)

H. Appeals from the amount of increased tax assessment valuation attributable to the actual cost of construction, reconstruction or improvement made to the deteriorated property may be taken by the taxpayer or the local taxing authorities as provided by the Second Class County Assessment Law, 72 P.S. §5452.1 *et seq.*

I. Nothing herein shall preclude a taxpayer or the local taxing authorities

from appealing the assessment valuation of the deteriorated property or any increases in assessed value not attributable to construction, reconstruction or improvement as provided in the Second Class County Assessment Law, 72 P.S. §542.1 et seq.

(*Ord. 255, 4/29/1986, §5*)

**§24-306. Procedure for Obtaining Exemption.**

1. At the time that a property owner secures a building permit for commencement of construction, reconstruction or improvement of a property within the deteriorated area, the owner desiring exemption from real estate tax pursuant to this Part shall file a request in writing for exemption on a form provided by the School District and Township.

2. The property owner must certify on the form provided the following information:

A. Name and address of owner.

B. Lot and block number of property to be improved.

C. The initial assessed valuation of the property before construction, reconstruction or improvement.

D. The current year taxes on the property for both the Township and School District before construction, reconstruction or improvement.

E. The date the building permit was issued for construction, reconstruction or improvement.

F. The type of construction, reconstruction or improvement for which exemption is requested.

G. The summary of the plan of construction or reconstruction or plan of improvement.

H. The anticipated date of completion.

I. The actual costs of construction, reconstruction or improvement.

J. Where such activity consists of improvements to bring the property into compliance with laws, ordinances or regulations governing safety or health, specific citation must be made to those laws, ordinances or regulations.

K. The anticipated increase in assessed valuation of the property after construction, reconstruction or improvement.

L. The anticipated “contributon” by the taxpayer or “assessments” to the taxpayer or “tax” allocated to the property and to be paid by the taxpayer to the Moon Transportation Authority.

M. The anticipated schedule of such “contributions,” “assessments” or “taxes” to be paid to the Moon Transportation Authority.

N. Such other information as may be necessary to process such application for exemption.

3. A copy of the exemption request shall be forwarded by the property owner to the Board of Property Assessment, Appeals and Review as well as the Township and School District within 30 days of the date the building permit was issued. Failure to

submit such exemption request within 30 days may permit the Township to deny any exemption claimed pursuant to this Part for the initial tax year after completion of construction, reconstruction or improvement, thereby limiting the length of the schedule of taxes exempted to one less year.

4. When the construction, reconstruction or improvement has been completed, the property owner shall notify the School District, Township and Board of Property Assessment and Appeals in writing. Such notice must occur within 30 days of completion. Failure to submit notice of completion within 30 days may permit the School District or Township to deny such request for exemption for the initial tax year after completion of construction, reconstruction or improvement, thereby limiting the length of the schedule of taxes exempted to 1 less year. The notice of completion shall include the following information:

- A. Name and address of owner.
- B. Lot and block number of property improved.
- C. The date construction, reconstruction or improvement was completed.
- D. Any modification to the plan of construction, reconstruction or improvement as previously submitted.
- E. The final, adjusted actual costs of construction, reconstruction or improvement.

5. The Board of Property Assessment, Appeals and Review shall, after notice in writing and with a prior physical inspection, assess the property to determine the assessment valuation attributable to the construction, reconstruction or improvement and eligible for tax exemption under this Part and the resolution of the School District.

6. The Board shall provide the Township and School District in writing the following information:

- A. The tax assessment of the property prior to construction, reconstruction or improvement.
- B. The increase to assessed valuation attributed to the construction, reconstruction or improvement.
- C. The amount of assessed valuation increase eligible for tax exemption.

7. Appeals from the reassessment and the amount eligible for exemption may be taken by the taxpayer or local taxing authorities as provided by the Second Class County Assessment Law, 72 P.S. §5452.1 *et seq.*

8. After the Board notifies the School District and Township of the amount of assessment valuation eligible for exemption, the School District and Township shall determine the maximum amount of the tax exemption available to the property owner from each local taxing authority by translating the assessed valuation eligible for exemption to tax liability for both local taxing authorities and allocating the same among the School District and Township by the method described in §24-303 (definition of “allocation”) of this Part and of the School District resolution.

9. The School District and Township shall each promptly notify the property owner in writing of the maximum amount of tax that may be exempted pursuant to this Part and the School District resolution.

10. The property owner shall have the obligation to provide in writing to the School

District and Township evidence of “contributions,” “assessments” or “taxes” paid to the MTA during this taxable year so as to justify the claimed exemption of real estate taxes. Such evidence must be submitted within 30 days after notice to the property owner of the amount of exemption available pursuant to subsection .9. Failure to provide such evidence of “contribution,” “assessment” or “tax” paid may permit the School District or Township to deny the request for exemption for the taxable year in question, thereby limiting the length of the schedule of taxes exempt to 1 less year.

11. The Township and School District shall each notify their respective tax collector and the taxpayer of the amount of tax exempted in each taxable year for the subject property as a result of the “contributions” made or “assessment or tax” paid to the MTA. The tax collector shall arrange for refund of taxes and/or exemption as the case may be and shall provide evidence of tax exemption in writing to each taxpayer by way of tax receipts or other documents.

12. Should the taxpayers’ “contribution,” “assessment” and/or “tax” paid to MTA during any taxable year not take advantage of the maximum exemption available from both Township and School District exemptions, the actual amount of exemption granted to each taxpayer from each taxing body shall be calculated by allocation as described in §24-303 (definition of “allocation”) based upon the ratio of the tax millages of each of the two taxing bodies for each tax year in which an exemption is claimed.

13. All remaining taxes whether from the base assessment of taxes or on unused amounts of exemption shall be paid to the tax collectors of the taxing municipalities according to the normal tax collection process (i.e., the Local Tax Collection Law, 72 P.S. §5511.1 *et seq.*; the Second Class Township Code, 53 P.S. §65101 *et seq.*) and the provisions of any other statute or regulations relating to the collection of real estate taxes.

(Ord. 255, 4/29/1986, §6)

#### **§24-307. Annual Qualification for Exemption.**

1. Any property owner desiring an exemption of tax in any succeeding tax year after initial qualification of the deteriorated property shall notify the School District and Township in writing on or before the 15<sup>th</sup> day of April of each tax year. The notice shall include the following information:

- A. Name and address of current owner.
- B. Name and address of prior owners during exemption period.
- C. Lot and block number of property improved.
- D. Date that construction, reconstruction or improvement was completed.
- E. Date of initial approval of exemption.

Failure to submit such notice for a succeeding year’s exemption before the 15<sup>th</sup> day of April of each tax year may permit the School District or Township to deny the request for exemption for that tax year, thereby limiting the length of the schedule of taxes exempted to 1 less year.

2. The School District and Township shall each promptly notify the property owner in writing of the maximum amount of tax that may be exempted pursuant to this Part and the School District resolution.

3. The property owner shall have the obligation to provide in writing to the School District and Township evidence of “contributions,” “assessments” or “taxes” paid to the MTA during the taxable year in question so as to claim exemption of real estate taxes. Such evidence must be submitted within 30 days after notice to the property owner of the amount of exemption available pursuant to subsection .2. Failure to provide such evidence of “contribution,” “assessment” or “tax” paid may permit the School District or Township to deny the request for exemption for the taxable year in question, thereby limiting the length of the schedule of taxes exempt to 1 less year.

4. The Township and School District shall each notify their respective tax collector and the taxpayer of the amount of tax exempted in each taxable year for the subject property as a result of the “contributions” made or “assessment or tax” paid to the MTA. The tax collector shall arrange for refund of taxes and/or exemption as the case may be and shall provide evidence of tax exemption in writing to each taxpayer by way of tax receipts or other documents.

5. Should the taxpayers’ “contribution,” “assessment” and/or “tax” paid to MTA during any taxable year not take advantage of the maximum exemption available from both Township and School District exemptions, the actual amount of exemption granted to each taxpayer from each taxing body shall be calculated by allocation as described in §24-303 (definition of “allocation”) based upon the ratio of the tax millages of each of the two taxing bodies for each tax year in which an exemption is claimed.

6. All remaining taxes whether from the base assessment of taxes or on unused amounts of exemption shall be paid to the tax collectors of the taxing municipalities according to the normal tax collection process (i.e., the Local Tax Collection Law, 72 P.S. §5511.1 *et seq.*; the Second Class Township Code, 53 P.S. §65101 *et seq.*) and the provisions of any other statute or regulation relating to the collection of real estate taxes.

(*Ord. 255, 4/29/1986, §7*)

#### **§24-308. Notice to the MTA.**

The School District and Township shall notify the MTA in writing whenever any property becomes eligible for exemption, stating the tax year that the property first became eligible and the amount of assessment valuation increase eligible for tax exemption as established by the Board of Property Assessment, Appeals and Review. As soon as practical after the adoption of the budget of the Township and School District and the levy of real estate taxes thereunder, the local taxing bodies shall notify the MTA of the property tax millage rates and allocation to be applied to any exemption for the taxable year.

(*Ord. 255, 4/29/1986, §8*)

#### **§24-309. Penalties for Violation of Ordinance.**

Any person who fails, neglects or refuses to make any exemption request or fails, neglects or refuses to file any certificate of completion or evidence of contribution, assessment or tax as required by this Part within the time limits provided may suffer loss of the exemption available for that taxable year at the sole discretion of the School District or Township. The loss of such exemption in any one taxable year does not preclude exemption in any other taxable year except insofar as the loss of such

exemption reduces the maximum period of exemption to 1 less year.

(*Ord. 255, 4/29/1986, §9*)

**§24-310. Maximum Period of Exemption.**

The length of the schedule of taxes exempted shall not exceed 10 taxable years from completion of the construction, reconstruction or improvement.

(*Ord. 255, 4/29/1986, §10*)

**§24-311. Effective Date.**

1. The provisions of this Part and the School District Resolution shall become effective on the date identified in §24-301.2 of this Part, and, as to any additional areas designated by any amendment to *Ord. 255* or this Part, upon the effective date of said amendment, and shall impact upon all properties within any deteriorated areas so designated for which building permits are issued after the relevant effective date. Provided, however, nothing in this subsection shall effect the validity of any exemption or term thereof issued prior to the effective date of any amendment to *Ord. 255* or this Part. This Part, as amended, shall remain in effect for a period of 35 years from April 29, 1986, and shall apply to any building permits for construction, reconstruction or improvement issued at anytime during that 35-year period.

Pursuant to §24-305.E and §24-310 of this Part, as amended, any schedule of taxes exempted shall not exceed 10 years commencing in the tax year immediately following the year in which the eligible new construction, reconstruction or improvement is completed. For purposes of this section, eligible new construction, reconstruction or improvement shall be deemed completed upon the issuance of an occupancy permit for the same.

The final expiration date of this Part shall be April 29, 2021, provided, however, that in the event a building permit for eligible construction, reconstruction or improvement is issued prior to said date, the subject property shall be eligible for exemption in accordance with this Part.

This Part shall remain in effect only so long as the Township's Revenue Allocation Program funds are being used for the projects identified in the MTA's Resolution No. 5 of 2006.

2. If at any time during the period in which this Part is in effect (including the period of exemption after completion of construction, reconstruction or improvement), all transportation facility projects of the MTA shall be completed, including the payment of all outstanding debt service, costs and expenses, the MTA shall so notify the School District and Township of such completion and the provisions of this Part shall become null and void upon the adoption of an ordinance by the Township terminating the effect of this Part.

(*Ord. 255, 4/29/1986, §11; as amended by Ord. 615, 2/7/2007, §5*)

**§24-312. Severability.**

The provisions of this Part are severable, and if any of its provisions shall be held invalid, illegal or unconstitutional, such decision shall not affect or impair any of the remaining provisions of this Part. It is hereby declared to be the intention of the Board

of Supervisors that this Part would have been adopted as if such invalid, illegal or unconstitutional provisions had not been included herein.

*(Ord. 255, 4/29/1986, §12)*

**§24-313. Act of Assembly.**

This Part is enacted and intended to be in compliance with the provisions of the Acts of Assembly recited above, and where the interpretation of terms or provisions of this Part are not in accordance with or in compliance with the provisions of said Acts of Assembly, the provisions of said Acts are intended to be adopted, resolved or enacted by this Part as fully as though incorporated, set forth, and made a part of this Part.

*(Ord. 255, 4/29/1986, §13)*

**§24-314. Repealer.**

Any ordinance or resolution or part of any ordinance or resolution conflicting with the provisions of this Part is rescinded insofar as the conflict exists.

*(Ord. 255, 4/29/1986, §14)*

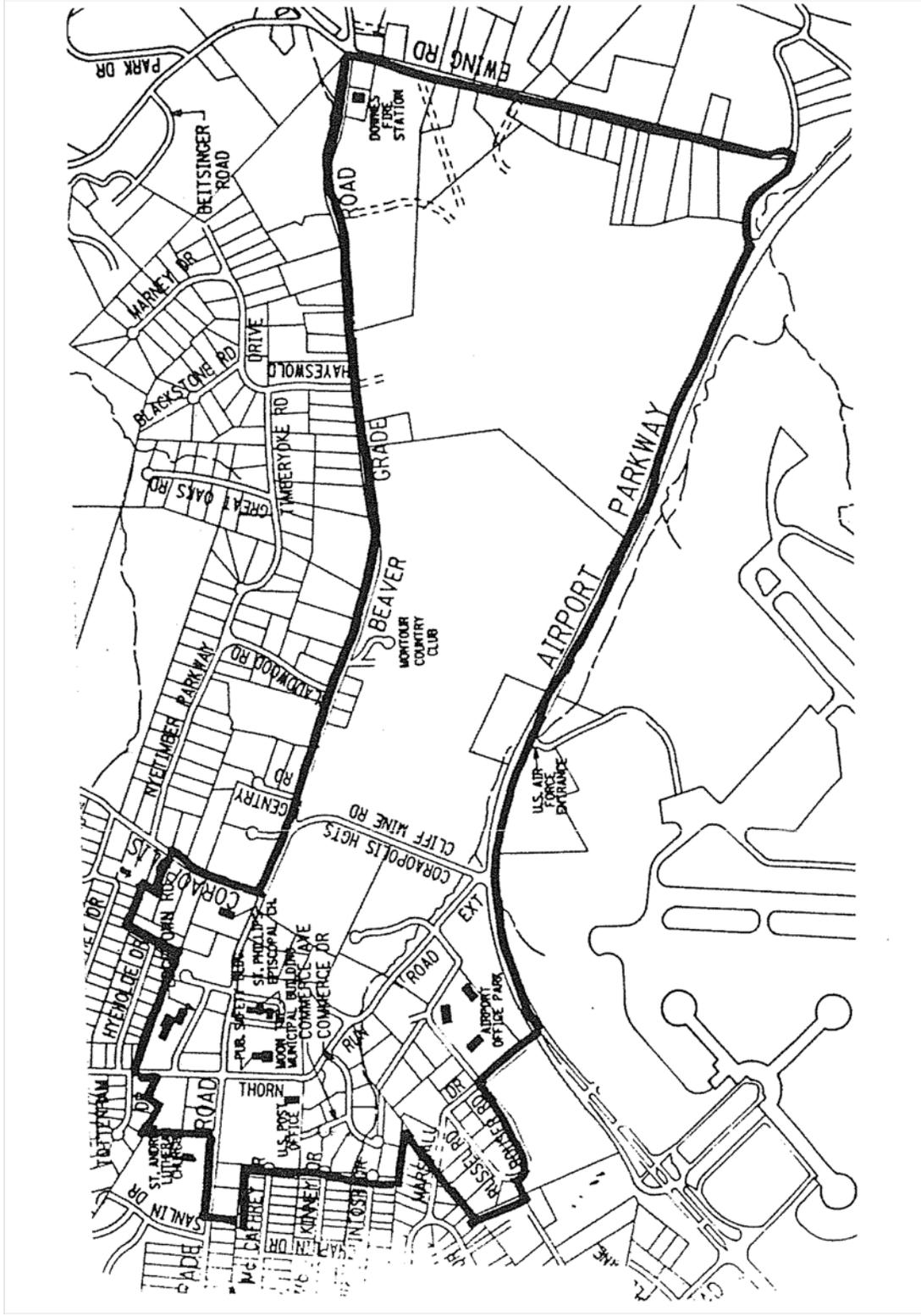
**§24-315. Rules and Regulations.**

The Township is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations related to any matter pertaining to the administration and enforcement of this Part. No rule or regulation of any kind shall be enforceable unless it has been approved by ordinance or resolution of the Board of Supervisors. A copy of such rules and regulations currently in force shall be available for public inspection.

*(Ord. 255, 4/29/1986, §15)*



Exhibit 24-3-A





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

This Part shall be known and may be cited as the “Realty Transfer Tax Ordinance.” (Ord. 269, 2/16/1987; as amended by A.O.)

**§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 Township, regardless of where the documents making the transfer are made, executed or delivered or where the actual settlements on such transfer took place, as authorized by Article XI-D, Local Real Estate Transfer Tax, 72 P.S. §8101-D *et seq.*, as amended. (Ord. 269, 2/16/1987; as amended by A.O.)

**§24-403. Definitions.<sup>3</sup>**

The following terms, as used in this Part, shall have the meanings indicated below, except where the context clearly indicates a different meaning: [A.O.]

*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.

*Department of Real Estate*—the Allegheny County Department of Real Estate, or any agency successor thereto. [A.O.]

*Department of Revenue*—the Department of Revenue of the Commonwealth of Pennsylvania, or any agency successor thereto. [A.O.]

*Document*—any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for a debt and deeds of release thereof to the debtor, and contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless the consideration is payable over a period of time exceeding 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 of this Part.

*Family farm corporation*—a corporation of which at least 75 percent of its assets

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<sup>3</sup>Editor’s Note: See also the general definitions contained in Chapter 1, Part 1 of this Code.

are devoted to the business of agriculture and at least 75 percent of each class of stock of the corporation is continuously owned by members of the same family. The business of agriculture shall include the leasing to members of the same family of property which is directly and principally used for agricultural purposes. The business of agriculture shall not be deemed to include: [A.O.]

(1) Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing.

(2) The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities.

(3) Fur farming.

(4) Stockyard and slaughterhouse operations.

(5) Manufacturing or processing operations of any kind.

*Family farm partnership*—a partnership of which at least 75 percent of its assets are devoted to the business of agriculture and at least 75 percent of the interests in the partnership are continuously owned by members of the same family. The business of agriculture shall include the leasing to members of the same family of property which is directly and principally used for agricultural purposes. 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.

[A.O.]

*Living trust*—any trust, other than a business trust, intended as a will substitute by the settlor which becomes effective during the lifetime of the settlor, but from which trust distributions cannot be made to any beneficiaries other than the settlor prior to the death of the settlor. [A.O.]

*Local Tax Enabling Act*—the Pennsylvania Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.*, as amended. [A.O.]

*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.

*Ordinary trust*—any trust, other than a business trust or a living trust, which takes effect during the lifetime of the settlor and for which the trustees of the trust take title to property primarily for the purpose of protecting, managing or conserving it until distribution to the named beneficiaries of the trust. An ordinary trust does not include a trust that has an objective to carry on business and divide

gains, nor does it either expressly or impliedly have any of the following features: the treatment of beneficiaries as associates, the treatment of the interests in the trust as personal property, the free transferability of beneficial interests in the trust, centralized management by the trustee or the beneficiaries, or continuity of life. [A.O.]

*Real estate—*

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

(2) A condominium unit.

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

*Real estate company—*a corporation or association which is primarily engaged in the business of holding, selling or leasing real estate, 90 percent or more of the ownership interest in which is held by 35 or fewer persons and which:

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

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

*Title to real estate—*

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

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

*Transaction—*the making, executing, delivery, accepting or presenting for recording of a document.

*Value—*

(1) In the case of any bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefor, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed, and ground rents or a commensurate part thereof where such liens

or other encumbrances and ground rents also encumber or are charged against other real estate, provided that where such documents shall set forth a nominal consideration, the “value” thereof shall be determined from the price set forth in or actual consideration for the contract of sale.

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

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

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

(Ord. 269, 2/16/1987; as amended by A.O.)

#### **§24-404. Imposition of Tax.**

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 percent of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording or within 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 Department of Real Estate whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth. [A.O.]

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, 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 Township under the authority of the Local Tax Enabling Act shall, during the time such duplication of the tax exists except as hereinafter otherwise provided, be one-half of the rate, and such one-half rate shall become effective without any action on the part of the Township; provided, however, that the Township and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to one-half of the rate herein provided, they will impose

respectively different rates, the total of which shall not exceed the maximum rate permitted under the Local Tax Enabling Act. [A.O.]

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. [A.O.]

(*Ord. 269, 2/16/1987; as amended by A.O.*)

**§24-405. Exempt Parties.**

The United States, the Commonwealth of Pennsylvania or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment or 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. 269, 2/16/1987; as amended by A.O.*)

**§24-406. Excluded Transactions.**

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

A. A transfer to the Commonwealth of Pennsylvania or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings, or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation, which reconveyance is made within 1 year from the date of condemnation. [A.O.]

B. A document which the Township is prohibited from taxing under the Constitution or statutes of the United States. [A.O.]

C. A conveyance to a municipality, township, school district or county pursuant to acquisition by the municipality, township, school district or county of a tax delinquent property at Sheriff sale or Tax Claim Bureau sale. [*Ord. 414*]

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

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

F. A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided that 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 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 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 that are entitled to receive the property or proceeds from the sale of the property under the trust, whether or not such beneficiaries are contingent or specifically named. No such exemption shall be granted unless the Department of Real Estate is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries. [A.O.]

I. A transfer for no or nominal actual consideration from a trustee of a living trust from settlor of the living trust. No such exemption shall be granted unless the Recorder of Deeds is presented with a copy of the living trust instrument. [A.O.]

J. A transfer for no or nominal actual consideration from a trustee of an ordinary trust to a specifically named beneficiary that is entitled to receive the property under the recorded trust instrument or to a contingent beneficiary where the transfer of the same property would be exempt if the transfer was made by the grantor of the property into the trust to that beneficiary. However, any transfer of real estate from a living trust during the settlor's lifetime shall be considered for the purposes of this Part as if such transfer were made directly from the settlor to the grantee. [A.O.]

K. A transfer for no or nominal actual consideration from a trustee of a living trust after the death of the settlor of the trust or from a trustee of a trust created pursuant to the will of a decedent to a beneficiary to whom the property is devised or bequeathed. [A.O.]

L. A transfer for no or nominal actual consideration from the trustee of a living trust to the settlor of the living trust if such property was originally conveyed to the trustee by the settlor. [A.O.]

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

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

O. 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 of the grantee in his individual capacity if the grantee claims an exemption from taxation under this subparagraph.

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

Q. 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.

R. 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.

S. 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.

[A.O.]

T. 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.

U. 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. [*Ord. 414*]

V. A transfer to a conservancy which possesses a tax exempt status pursuant to §501(c)(3) of the Internal Revenue Code of 1954, and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities; or a transfer from such a conservancy to the United States, the Commonwealth or to any of their instrumentalities, agencies or political subdivisions; or any transfer from such a conservancy where the real estate is encumbered by a perpetual agricultural conservation easement as defined by the Act of June 30, 1981 (P.L. 128, No. 43), known as the "Agricultural Area Security Law," and such conservancy has owned the real estate for at least 2 years immediately prior to the transfer. [A.O.]

W. 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 percent of each class of the stock thereof.

X. A transfer of real estate devoted to the business of agriculture to a family farm partnership by a member of the same family, which family directly owns at least 75 percent of the interests in the partnership. [A.O.]

Y. A transfer between members of the same family of an ownership interest in a real estate company, family farm corporation or family farm partnership which owns real estate. [A.O.]

Z. A transaction wherein the tax due is \$1 or less.

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

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

(*Ord. 269, 2/16/1987; as amended by Ord. 414, 4/13/1994, §192-64; and by A.O.*)

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

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 Part, corporations and associations are entities separate from their members, partners, stockholders or shareholders.

(*Ord. 269, 2/16/1987; as amended by A.O.*)

**§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 percent or more of the total ownership interest in the company within a period of 3 years subject to the provisions of §8102-C.5(a) of the Tax Reform Code of 1971 (related to Realty Transfer Tax), 72 P.S. §8102-C.5, as amended. [A.O.]

2. With respect to real estate acquired after February 16, 1986, a family farm corporation is an acquired company when, because of a 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. A family farm partnership is an acquired company when, because of voluntary or involuntary dissolution, it ceases to be a family farm partnership or when, because of transfer of partnership interests 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 partnership under this Part. [A.O.]

4. 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. 269, 2/16/1987; as amended by A.O.*)

**§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 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 him 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 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. 269, 2/16/1987; as amended by A.O.*)

**§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. 269, 2/16/1987*)

**§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. 269, 2/16/1987*)

**§24-412. Duties of Department of Real Estate.**

1. As provided in 16 P.S. §11011-6, as amended by Act of July 7, 1983, P.L. 40, No. 21, the Department of Real Estate shall be the collection agent for the local realty transfer tax, including any amount payable to the Township 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 Township.

2. In order to ascertain the amount of taxes due when the property is located in more than one political subdivision, the Department of Real Estate 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 Department of Real Estate shall pay over to the Township all local realty transfer taxes collected, less 2 percent for use of the County, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania realty transfer tax. The 2 percent commission shall be paid to the County.

4. Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the Department of Real Estate 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. 269, 2/16/1987; as amended by A.O.*)

#### **§24-413. Statement of Value.**

1. Every document lodged with or presented to the Department of Real Estate 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.

2. 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 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. 269, 2/16/1987; as amended by A.O.*)

#### **§24-414. Penalties, Liens, Enforcement.**

1. *Civil Penalties.*

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

B. 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 percent of the amount of such tax if the failure is for not more than one month, with an additional 5 percent for each additional month or fraction thereof during which such failure continues, not exceeding 50 percent, in the aggregate.

2. *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 Township, which lands, tenements, hereditaments or interest therein are described in or conveyed by or transferred by the document which is the subject of the tax imposed, assessed and levied by this Part, said lien to begin at the time when the tax under this Part is due and payable, and continue until discharge by payment or in accordance with the law. The Township Solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Allegheny County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. §7101 *et seq.*, its supplements and amendments.

3. *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. 269*, 2/16/1987; as amended by *Ord. 414*, 4/13/1994, §192-72; by *Ord. 449*, 6/19/1996; by *Ord. 460*, 4/9/1997; and by A.O.

**§24-415. Regulations.**

The Township Manager 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 Department of Revenue under 72 P.S. §8101-C *et seq.*, as amended, are incorporated into and made a part of this Part.

(*Ord. 269*, 2/16/1987; as added by A.O.

**§24-416. Duration.**

The provisions of this Part shall continue in full force on a calendar year basis without annual reenactment unless the rate of tax is changed.

(*Ord. 269*, 2/16/1987; as added by A.O.



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**Part 5****Per Capita Tax****§24-501. Title.**

This Part shall be known and may be cited as the “Per Capita Tax Ordinance.”  
(*Ord. 281*<sup>4</sup>, 3/9/1988; as amended by A.O.)

**§24-502. Definitions.**<sup>5</sup>

The following words and phrases, when used in this Part, shall have the meanings set forth below, except where the context clearly indicates a different meaning:

*Local Tax Collection Law*—the Pennsylvania Local Tax Collection Law, 72 P.S. §5511.1 *et seq.*, as amended.

*Tax*—the tax imposed by this Part.

*Tax Collector*—the person, persons, public or private agency, association and/or corporate entity designated by the Board of Supervisors to collect and to carry out and administer the provisions of this Part. The duly elected tax collector of the Township shall be considered the Tax Collector for this Part, unless otherwise designated by the Board of Supervisors.

*Taxpayer*—any natural person liable for the tax levied by this Part.

(*Ord. 281*, 3/9/1988; as added by A.O.)

**§24-503. Imposition.**

A per capita tax of \$10 is hereby levied and assessed, for general revenue purposes, upon each resident of the Township 21 years of age and over, which tax shall be in addition to all other taxes levied and assessed by the Township.

(*Ord. 281*, 3/9/1988; as amended by A.O.)

**§24-504. Collection.**

Such tax shall be collected by the Tax Collector pursuant to the Local Tax Collection Law.

(*Ord. 281*, 3/9/1988; as amended by A.O.)

**§24-505. Tax Collector Bond.**

The Tax Collector shall give bond secured and conditioned for the collection and

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<sup>4</sup>*Ord. 281*, enacted on March 9, 1988, reenacted, updated and consolidated the prior per capita tax ordinance, *Ord. 168*, subsequent resolutions and other official actions of the Board of Supervisors related to the per capita tax.

<sup>5</sup>Editor’s Note: See also the general definitions contained in Chapter 1, Part 1 of this Code.

payment of such taxes as provided for other taxes.

(*Ord. 281, 3/9/1988*)

**§24-506. Warrant for Collection.**

The entry of the duplicate for the tax and the issuance of such duplicate to the Tax Collector shall constitute his warrant for the collection of the tax.

(*Ord. 281, 3/9/1988; as amended by A.O.*)

**§24-507. Expense of Collection.**

The expense of collection and compensation of the Tax Collector shall be paid and allowed as provided in the Local Tax Collection Law.

(*Ord. 281, 3/9/1988; as amended by A.O.*)

**§24-508. Notice of Payment.**

The Tax Collector shall give notice to the taxpayers of the amount of the tax due under this Part in the same manner as provided for by the Local Tax Collection Law.

(*Ord. 281, 3/9/1988; as amended by A.O.*)

**§24-509. Additions to Tax Duplicate.**

In case the Tax Collector shall at any time find within the Township any resident 21 years of age and over whose name does not appear upon the tax duplicate, he shall report the name of such person forthwith to the assessor who made the tax assessment roll for the Township, who shall thereupon certify the same unto the Tax Collector, whereupon the Tax Collector shall add such name and the assessment of this tax against such person to the duplicate of the Township and shall proceed to collect the same.

(*Ord. 281, 3/9/1988; as amended by A.O.*)

**§24-510. Powers and Duties of Tax Collector.**

The Tax Collector shall give notice to the taxpayers, shall have the power to collect said taxes by distress, shall have the power and authority to demand and receive said tax from the employer of any person owing any per capita tax or whose spouse owes any per capita tax, shall remit such taxes to the Township Treasurer by separate statement at the same time as other taxes are remitted to the Township, shall allow discounts and add penalties, shall generally be subject to all the duties and shall have all the rights and authority conferred upon him by the Local Tax Collection Law. It is hereby declared to be the intent of the Board of Supervisors in enacting this Part, to confer upon the Tax Collector, in the collection of this tax, all the powers, together with all the duties and obligations, to the same extent and as fully provided for in the Local Tax Collection Law.

(*Ord. 281, 3/9/1988; as amended by A.O.*)

**§24-511. Violations and Penalties.**

Any person, firm, or corporation who shall violate any provision of this Part, or fails to comply therewith, or with any of the requirements thereof, upon being found liable

therefor in a civil enforcement proceeding commenced by the Township, shall pay a judgment of not less than \$100 nor more than \$600 plus costs, including reasonable attorney fees incurred by the Township. A separate offense shall arise for each day or portion thereof in which a violation of this Part is found to exist and for each Section of this Part found to have been violated. The Township may also commence appropriate actions in equity or other to prevent, restrain, correct, enjoin, or abate violations of this Part. All penalties collected for violations of this Part shall be paid to the Township Treasurer. The initial determination of ordinance violation and the service of any required notice of violation is hereby delegated to the Township Manager, the Police Department, the Tax Collector, the authorized designee of the Township Manager, and to any other officer or agent that the Township Manager or the Board of Supervisors shall deem appropriate.

(*Ord. 281, 3/9/1988*; as amended by *Ord. 414, 4/13/1994, §192-84*; by *Ord. 449, 6/19/1996*; by *Ord. 460, 4/9/1997*; and by A.O.

**§24-512. Authority for Enactment.**

This Part and the tax hereby imposed are adopted and levied pursuant to the authority conferred by the Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.*, as amended.

(*Ord. 281, 3/9/1988*; as added by A.O.



**Part 6****Local Services Tax****§24-601. Title.**

This Part shall be known and may be cited as the “Local Services Tax Ordinance.” (Ord. 621, 11/28/2007, §1; as amended by A.O.)

**§24-602. Definitions.<sup>6</sup>**

As used in this Part, the following words and terms shall have the meanings set forth below, except where the context or language clearly indicates or requires a different meaning:

*Calendar year (tax year)*—the 12-month period beginning the first day of January.

*Compensation*—salaries, wages, commissions, tips, bonuses, fees, gross receipts or any other income.

*DCED*—the Pennsylvania Department of Community and Economic Development or any agency successor thereto.

*Employer*—any person, partnership, limited partnership, unincorporated association, institution, trust, corporation, governmental agency, or any other body engaged in business or situated in the Township employing one or more employees engaged in any occupation, other than domestic servants.

*Occupation*—any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which monetary compensation is received or charged.

*Tax*—the tax imposed by this Part.

*Tax Collector*—the person, persons, public or private agency, association and/or corporate entity designated by the Board of Supervisors to collect the tax and to carry out and administer the provisions of this Part.

*Taxpayer*—any natural person liable for the tax levied by this Part.

(Ord. 621, 11/28/2007, §1; as amended by A.O.)

**§24-603. Tax Levy; Exemptions.**

1. *Tax Levy.* For specific revenue purposes, a tax in the amount of \$52 is hereby levied upon the privilege of engaging in an occupation within the Township in the calendar year 2008 and in each succeeding calendar year. Each natural person who exercises such privilege for any length of time shall pay the tax in accordance with the provisions of this Part.

2. *Exemptions.* The tax hereby levied shall not be levied upon:

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<sup>6</sup>Editor’s Note: See also the general definitions contained in Chapter 1, Part 1 of this Code.

A. Any natural person whose total income during the subject calendar year is less than \$12,000.

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

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

(Ord. 621, 11/28/2007, §1)

#### **§24-604. Collection Through Employers.**

1. Every employer shall, within 15 days after the effective date of this Part or within 15 days after first becoming an employer, register with the Tax Collector by providing the employer's name, address and such other information deemed necessary or required by the Tax Collector. [A.O.]

2. For each taxpayer employed for any length of time during a calendar year, each employer shall deduct a pro rata share of the tax from compensation payable to the taxpayer for each payroll period in which the taxpayer is engaging in the occupation. The pro rata share of the tax assessed on the taxpayer for a payroll period shall be determined by dividing total amount of the tax for the calendar year, \$52, by the number of payroll periods established by the employer for the calendar year. For purposes of determining the pro rata share, an employer shall round down the amount of the tax collected each payroll period to the nearest one-hundredth of a dollar. Collection of the tax levied under this Part shall be made on a payroll period basis for each payroll period in which the taxpayer is engaging in the occupation, except as provided in §6924.301.1(f)(9)(v) of the Local Tax Enabling Act, 53 P.S. §6924.301.1(f)(9)(v). [A.O.]

3. For each taxpayer employed for any length of time on or before March 31 of a calendar year, each employer shall file a return on a form prescribed by the Tax Collector and pay the Tax Collector the full amount of taxes deducted for such 3-month period on or before April 30 of the calendar year. Thereafter, as to each taxpayer for whom pro rata deductions have been made and who is employed for any length of time in any of the 3-month periods ending June 30, September 30, and December 31 of the calendar year, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Tax Collector and pay to the Tax Collector the full amount of all taxes deducted for each such 3-month period on or before July 31 and October 31 of the calendar year, or January 31 of the following calendar year, respectively. [A.O.]

4. Any employer who discontinues business or ceases operation before December 31 of the calendar year shall, within 15 days after discontinuing business or ceasing

operation, file the return hereinabove required and pay the tax to the Tax Collector. [A.O.]

5. The failure of any employer to deduct the tax shall not relieve the employee from the duty to file a return and pay the tax. Any employer who fails to deduct the tax as required by this Section, or who fails to pay such tax to the Tax Collector, shall be liable for such tax in full, without deduction of any fees provided for in this Section, as though the tax had originally been levied against the employer. [A.O.]

6. As to employees who present official receipts evidencing prior payment of the tax either directly or by collection through other employers, the employer shall not deduct the tax but shall maintain adequate records concerning such employees.

(Ord. 621, 11/28/2007, §1; as amended by A.O.)

#### **§24-605. Direct Payment by Taxpayers.**

Every taxpayer who is self-employed or whose tax for any other reason is not collected under §24-604 of this Part shall file a return on a form prescribed by the Tax Collector and shall pay the tax directly to the Tax Collector. Taxpayers subject to the tax shall file the return and pay the tax on a quarterly basis on or before April 30, July 31, October 31 of the calendar year, and January 31 of the following calendar year.

(Ord. 621, 11/28/2007, §1)

#### **§24-606. Refunds and Exemption Claim Procedure.**

1. A person seeking to claim an exemption from the tax may annually file an exemption certificate with the Township and with the person's employer affirming that the person reasonably expects to receive earned income and net profits from all sources within the Township of less than \$12,000 in the calendar year for which the exemption certificate is filed. The Township shall provide a copy of the exemption certificate to the Tax Collector. The exemption certificate shall have attached to it a copy of all the employee's last pay stubs or W-2 forms from employment within the Township for the year prior to the fiscal year for which the employee is requesting to be exempted from the tax. Upon receipt of the exemption certificate and until otherwise instructed by the Township or as required by subsection .2 herein, the employer shall not withhold the tax from the person during the calendar year or the remainder of the calendar year for which this exemption certificate applies. Employers shall ensure that the exemption certificate forms are readily available to employees at all times and shall furnish each new employee with a form at the time of hiring. As per Act 7 of 2007, the DCED shall develop uniform exemption certificates and make the certificates available to the Township and employers. [A.O.]

2. With respect to a person who claimed an exemption for a given calendar year from the tax, upon notification to an employer by the person or by the Township that the person has received earned income and net profits from all sources within the Township equal to or in excess of \$12,000 in that calendar year or that the person is otherwise ineligible for the tax exemption for that calendar year, or upon an employer's payment to the person of earned income within the Township in an amount equal to or in excess of \$12,000 in that calendar year, an employer shall withhold the tax from the person in accordance with subsection .3 herein.

3. If a person who claimed an exemption for a given calendar year from the tax

becomes subject to the tax for the calendar year under subsection .2 herein, the employer shall withhold the tax for the remainder of that calendar year. The employer shall withhold from the person, for the first payroll period after receipt of the notification under subsection .2 herein, a lump sum equal to the amount of tax that was not withheld from the person due to the exemption claimed by the person under this subsection, plus the per payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees. In the event the employment of a person subject to withholding of the tax under this subsection is subsequently severed in that calendar year, the person shall be liable for any outstanding balance of the tax due and the Township may pursue collection.

4. Except as provided in subsection .2 herein, it is the intent of this Section that employers shall not be responsible for investigating exemption certificates, monitoring tax exemption eligibility or exempting any employee from the tax.

5. The Township Manager, in consultation with the Tax Collector and DCED, shall establish procedures for the processing of refund claims for any tax paid by any person who is eligible for exemption, which procedures shall be in accord with provisions of the general municipal law relating to refunds of overpayments and interest on overpayments. Refunds made within 75 days of a refund request or 75 days after the last day the employer is required to remit the tax for the last quarter of the calendar year, whichever is later, shall not be subject to interest. No refunds shall be made for amounts overpaid in a calendar year that do not exceed \$1. The Township Manager or the Tax Collector shall determine eligibility for refunds to exempt persons and provide refunds. [A.O.]

(Ord. 621, 11/28/2007, §1; as amended by A.O.)

#### **§24-607. Nonresident Taxpayers.**

Both resident and nonresident taxpayers shall, by virtue of engaging in an occupation within the Township, be subject to the tax and the provisions of this Part.

(Ord. 621, 11/28/2007, §1)

#### **§24-608. Individuals Engaged in More than One Occupation or Employed in More than One Political Subdivision.**

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

2. In the case of concurrent employment, an employer shall refrain from withholding the tax if the employee provides a recent pay statement from a principal employer that includes the name of the employer, the length of the payroll period and the amount of tax withheld and a statement from the employee that the pay statement is from the employee's principal employer and the employee will notify other employers of a change in principal place of employment within 2 weeks of its occurrence. The employee's statement shall be provided on the form approved by DCED.

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

payroll period, the priority of the claim to collect the tax shall be in the following order:

- A. First, the political subdivision in which a person maintains his or her principal office or is principally employed.
- B. Second, the political subdivision in which the person resides and works if the tax is levied by the political subdivision.
- C. Third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.

(*Ord. 621, 11/28/2007, §1*)

**§24-609. Employer Liability.**

No employer shall be held liable for failure to withhold the tax or for the payment of the withheld tax money to the Township if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office or whether the employee is principally employed. Further, an employer shall not be liable for payment of the tax in an amount exceeding the amount withheld by the employer if the employer complies with the provisions of §24-606.1 of this Part and remits the amount so withheld in accordance with this Part.

(*Ord. 621, 11/28/2007, §1*)

**§24-610. Administration and Enforcement.**

The Tax Collector, on behalf of the Township, shall collect and receive the taxes, interest, fines and penalties imposed by this Part and shall maintain records showing the amounts received and the dates such amounts were received. The Tax Collector shall prescribe and issue all forms necessary for the administration of the tax and may adopt and enforce regulations relating to any matter pertaining to the administration of this Part including, but not limited to, requirements for collection through employers, requirements for evidence and records and provisions for the examination and correction of returns. The Tax Collector and agents designated by the Tax Collector may examine the records of any employer or supposed employer or of any taxpayer or supposed taxpayer in order to ascertain the tax due and verify the accuracy of any return. Every employer or supposed employer and every taxpayer or supposed taxpayer shall give the Tax Collector and any agent designated by the Tax Collector all means, facilities and opportunity for the examinations hereby authorized.

(*Ord. 621, 11/28/2007, §1; as amended by A.O.*)

**§24-611. Collection.**

The Tax Collector shall collect, by suit or otherwise, all taxes, interest, costs, fines and penalties due under this Part and unpaid. If for any reason any tax is not paid when due, interest at the rate of 6 percent per year on the amount of unpaid tax and an additional penalty of  $\frac{1}{2}$  of 1 percent of the amount of unpaid tax, for each month or fraction of month during which the tax remains unpaid, shall be added and collected. Whenever suit is brought for the recovery of unpaid tax, the taxpayer shall, in addition, be liable for the costs of collection as well as for interest and penalties. The Tax Collector may accept payment under protest of the tax claimed by the Township in any case where any person disputes the Township's claim for the tax. If a court of competent

jurisdiction thereafter decides that there has been overpayment to the Tax Collector, then the Tax Collector shall refund the amount of the overpayment to the person who paid under protest.

(*Ord. 621, 11/28/2007, §1*)

**§24-612. Violations and Penalties.**

Any person, firm, or corporation who shall violate any provision of this Part, or fails to comply therewith, or with any of the requirements thereof, upon being found liable therefor in a civil enforcement proceeding commenced by the Township, shall pay a judgment of not less than \$100 nor more than \$600 plus costs, including reasonable attorney fees incurred by the Township. A separate offense shall arise for each day or portion thereof in which a violation of this Part is found to exist and for each Section of this Part found to have been violated. The Township may also commence appropriate actions in equity or other to prevent, restrain, correct, enjoin, or abate violations of this Part. All penalties collected for violations of this Part shall be paid to the Township Treasurer. The initial determination of ordinance violation and the service of any required notice of violation is hereby delegated to the Township Manager, the Police Department, the Tax Collector, the authorized designee of the Township Manager, and to any other officer or agent that the Township Manager or the Board of Supervisors shall deem appropriate.

(*Ord. 621, 11/28/2007, §1; as amended by A.O.*)

**§24-613. Applicability and Severability.**

The tax shall not apply to any subject of tax or person not within the taxing power of the Township under the Constitution of the United States of America and the laws and Constitution of the Commonwealth of Pennsylvania. If a final decision of a court of competent jurisdiction holds any provision of this Part or the application of any provision to any circumstances, to be illegal or unconstitutional, then the other provisions of this Part, or the application of such provision to other circumstances, shall remain in full force and effect. This Part shall continue in effect on a calendar year basis without annual reenactment.

(*Ord. 621, 11/28/2007, §1*)

**§24-614. Authority for Tax Imposition.**

This Part and the tax hereby imposed are adopted and levied pursuant to the authority conferred by the Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.*, as amended.

(*Ord. 621, 11/28/2007, §1*)

**Part 7****Property Tax Relief****A. Property Tax Gentrification Program****§24-701. Title.**

This Part 7A shall be known and may be cited as the “Property Tax Gentrification Program Ordinance.”

(Ord. 654, 11/5/2014)

**§24-702. Definitions.<sup>7</sup>**

As used in this Part 7A, the following terms shall have the meanings indicated, unless the context clearly indicates otherwise:

*Act 77*—the Act of December 22, 1993, Public Law 529, No. 77, codified as the Allegheny Regional Asset District Law, 16 P.S. §6101-B *et seq.*, as amended.

*Allegheny Regional Asset District Law*—same as “Act 77” above.

*Calendar year*—the 12-month period beginning the first day of January.

*County*—Allegheny County, situated in the Commonwealth of Pennsylvania.

*County Office of Property Assessments*—the Office of Property Assessments of the County, or any agency successor thereto.

*County Treasurer*—the Treasurer of the County, or any official or agency successor thereto.

*Eligible taxpayer*—a long-term owner/occupant residing in the Township who is:

(1) A single person aged 60 or older during a calendar year in which Township real estate taxes are assessed and due and whose household income does not exceed \$30,000; or

(2) Married persons, if either spouse is 60 or older during a calendar year in which Township real estate taxes are assessed and due and whose combined household income does not exceed \$30,000; or

(3) An unmarried widow or widower aged 50 or older during a calendar year in which Township real estate taxes are assessed and due and whose household income does not exceed \$30,000; or

(4) A permanently disabled person aged 18 or older during a calendar year in which Township real estate taxes are assessed and due and whose household income does not exceed \$30,000; or

*Household income*—all income received by an eligible taxpayer during a calendar year.

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<sup>7</sup>Editor’s Note: See also the general definitions contained in Chapter 1, Part 1 of this Code.

*Income*—all income from whatever source derived, including but not limited to, salaries, wages, bonuses, commissions, interest, dividends, IRA distributions, income from self-employment, alimony, support money, cash public assistance and relief, the gross amount of any pensions or annuities, including 50 percent of railroad retirement benefits, 50 percent of all benefits received under the Federal Social Security Act (except Medicare benefits), all benefits received under State unemployment insurance laws and veteran’s disability payments, all interest received from the Federal or any State government or any instrumentality or political subdivision thereof, realized capital gains, net income from rentals, workers’ compensation, the gross amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first \$5,000 of the total of death benefit payments), and gifts of cash or property (other than transfers by gift between members of a household) in excess of a total value of \$300, but shall not include surplus food or other relief in kind supplied by governmental agency or property tax or rent rebate or inflation dividend.

*Long-time owner/occupant*—any person who for at least 10 continuous years has owned and occupied a dwelling place within the Township as a principal residence and domicile, or any person who for at least 5 years has owned and occupied a dwelling place within the Township as a principal residence and domicile if that person received assistance in the acquisition of the property as a part of a government or nonprofit housing program.

*Person*—a natural person.

*Principal residence*—the dwelling place of a person, including the principal house and lot, and such lots as are used in connection therewith which contribute to its enjoyment, comfort and convenience; or a building with a maximum of one commercial establishment and a maximum of three residential units of which one residential unit must be a principal residence of the property owner/occupant.

*Program*—the Township Property Tax Gentrification Program established under this Part 7A and enacted pursuant to Act 77.

*Senior Citizens Rebate and Assistance Act*—the Act of March 11, 1971, Public Law 104, No. 3, codified as the Senior Citizens Rebate and Assistance Act, 72 P.S. §4751-1 *et seq.*, as amended.

(Ord. 654, 11/5/2014)

### **§24-703. Program Guidelines.**

1. *Term of Limitation / Benefit.* All eligible taxpayers in the Township shall be entitled to receive a discount limited to a maximum of 30 percent on the gross or face amount of the Township real estate taxes for each year taxpayer(s) is/are eligible. This discount shall not be in derogation of the allowable 2 percent discount permitted to all taxpayers for early payment.

2. *Application for Participation in the Program.*

A. An application for the above-described limitation/benefit for the Township shall be filed in the same manner as the County property tax relief program established under Chapter 475, Article VI of the Allegheny County Code of Ordinances, Property Tax Relief Program, as amended, established by Allegheny

County Ordinance Nos. 33-00 and 14-01, as amended, pursuant to Act 77.

B. Once approved, qualified applicant continues to receive the limitation/benefit as long as applicant is the property owner/occupant and is eligible for the Program.

C. Any property owner/occupant participating in the program must notify the Township of ownership changes or any other changes that affect his/her eligibility for the Program.

D. The period of tax relief shall be for the tax year applied for which the applicant(s) remains qualified and eligible for these guidelines.

3. *Administration and Regulations.* The County Treasurer, the County Office of Property Assessments, and the Township Manager shall be responsible for administering the Program. The County Treasurer, the County Office of Property Assessments, and the Township Manager shall have the authority to issue rules and regulations with respect to the administration and implementation of the Program, provided that such rules and regulations comply with applicable laws and statutes. Such rules and regulations shall include, but not be limited to, proof of residence, proof of income, proof of qualification for or receipt of a property tax rebate under the Senior Citizens Rebate and Assistance Act, and any other reasonable requirements and conditions as may be necessary to operate the Program.

4. *Dates of Collection.* All Township taxpayers are eligible to receive a 2 percent discount by paying annual Township real estate taxes within 2 months after the date of the Township real estate tax notice, while the gross or face amount of the Township real estate taxes is due within 4 months after the date of the Township real estate tax notice. Said payments not received by established collection dates will become delinquent and subsequently lienied as all other unpaid real estate taxes.

(Ord. 654, 11/5/2014)



**B. Homestead Property Exclusion Program****§24-711. Title.**

This Part 7B shall be known and may be cited as the “Homestead Property Exclusion Program Ordinance.”

(*Ord. 582, 12/22/2004*)

**§24-712. Definitions and Construction.<sup>8</sup>**

The definitions of terminology contained in the Homestead Property Exclusion Program Act, 53 Pa.C.S.A. §8581 *et seq.*, as amended, (the “Homestead Property Exclusion Program Act”) are incorporated herein by reference. All terminology contained in this Part 7B and all provisions of this Part 7B shall be construed in accordance with the Homestead Property Exclusion Program Act.

(*Ord. 582, 12/22/2004*)

**§24-713. Homestead Property Exclusion.**

A homestead property exclusion is hereby created and established pursuant to the Homestead Property Exclusion Program Act in order to exclude a certain amount of the assessed value of any homestead property in the Township from Township real estate taxes. The amount of this homestead property exclusion may be set from time to time by resolution of the Board of Supervisors; provided that in the absence of any such Board of Supervisors resolution, the initial \$15,000 of the assessed value of any homestead property in the Township shall be excluded from Township real estate taxes.

(*Ord. 582, 12/22/2004; as amended by A.O.*)

**§24-714. Farmstead Property Exclusion.**

A farmstead property exclusion is hereby created and established pursuant to the Homestead Property Exclusion Program Act in order to exclude a certain amount of the assessed value of any farmstead property in the Township from Township real estate taxes. The amount of this farmstead property exclusion may be set from time to time by resolution of the Board of Supervisors; provided, that in the absence of any such Board of Supervisors resolution, the initial \$15,000 of the assessed value of any farmstead property in the Township is excluded from Township real estate taxes. The exclusion for farmstead property is in addition to any exclusion for homestead property for which the dwelling on a subject farm may qualify.

(*Ord. 582, 12/22/2004; as amended by A.O.*)

**§24-715. Administration and Regulations.**

The Allegheny County Office of Property Assessments, or its successor, and the Township Manager, or his designee, shall be responsible for administering this Part 7B. The Allegheny County Office of Property Assessments and the Township Manager shall have the authority to issue regulations with respect to the administration and

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<sup>8</sup>Editor’s Note: See also the general definitions contained in Chapter 1, Part 1 of this Code.

implementation of this Part 7B, provided that such regulations comply with the Homestead Property Exclusion Program Act.

*(Ord. 582, 12/22/2004)*

**§24-716. Applicability.**

The homestead and farmstead property exclusions established under this Part 7B shall apply to the 2005 Township real estate tax year and all succeeding Township real estate tax years.

*(Ord. 582, 12/22/2004)*

**Part 8****Video Programing Tax****§24-801. Title; Purpose.**

This Part shall be known and may be cited as the “Video Programming Municipal Tax Authorization Ordinance.” The purpose of this Part is to impose a video programming tax as authorized by the Video Programming Municipal Tax Authorization Act, 72 P.S. §6171 *et seq.*, effective September 6, 1995.

(*Ord. 454*, 12/11/1996; as amended by A.O.)

**§24-802. Definitions.<sup>9</sup>**

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

*Cable television operator*—any person or group of persons who provides cable service over a cable system and directly or through one or more affiliates owns an interest in such cable system or who otherwise controls or is responsible for, through any arrangement, the management and operation of a cable system. The term does not include a provider of wireless or direct-to-home satellite transmission service.

*Direct-to-home satellite transmission*—the transmission, distribution or broadcasting of video programming or services by satellite directly to subscribers' premises without the use of ground receiving or distribution equipment, except at the site of the subscribers or in the uplink process to the satellite.

*Gross receipts*—the amount charged for or received by video programmers from sales of video programming and related charges for bad check and late payment charges, installation, connection, additional outlets, repair services, digital audio services, radio services, programming guides and equipment rental services upon which the local cable television operator pays a franchise fee, the amount charged for or received by common carriers from sales of access to video programming, and related charges for bad check and late payment charges, installation, connection, additional outlets, repair services, digital audio services, radio services, programming guides and equipment rental services upon which the local cable television operator pays a franchise fee, and the amount charged for or received by persons from sales of access to video programming by any means of transmission, other than wireless or direct-to-home satellite transmission, directly to subscribers with service addresses in the Township. Gross receipts shall not include:

- (1) Amounts charged for or received by persons from sales of telephone access or service that entitles the subscriber to the privilege of interactive telephonic quality telecommunications with substantially all persons having telephone or radio telephone stations constituting a part of a particular system

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<sup>9</sup>Editor’s Note: See also the general definitions contained in Chapter 1, Part 1 of this Code.

or in a specified area;

(2) Any revenues received by persons providing access to video programming from video programmers for the transport of video programming to a subscriber's premises or access to the video dial tone network; [A.O.]

(3) The tax imposed under this Part if the tax is shown as a separate line charge to subscribers;

(4) Any other taxes, fees or surcharges on services furnished by persons providing access to video programming or video programmers which are imposed on subscribers by the Commonwealth or County pursuant to statute, ordinance, resolution or regulation and which are collected on behalf of the governmental unit by the provider of the services; [A.O.]

(5) Any portion of a debt related to the sale of video programming or the sale of access to a video network, the gross charges for which are not otherwise deductible or excludable, that have become worthless or uncollectible, as determined under applicable Federal income tax standards. If the portion of the debt deemed to be bad is subsequently paid, the video programmers or person shall report and pay the excise tax on that portion during the reporting period in which the payment is made;

(6) Amounts received from retail sales of tangible personal property that provides access to video programming;

(7) Amounts charged for or received by persons from sales of video programming which is delivered to subscribers through a Satellite Master Antenna Television (SMATV) System; and

(8) Amounts received by a common carrier from persons for related charges for bad check and late payment charges, installation, connection, additional outlets, repair services, digital audio services, radio services, programming guides and equipment rental services that are resold by such persons to the ultimate consumer.

*Person*—an individual, partnership, association, joint-stock company, trust, corporation, government entity, limited liability company or any other entity.

*Subscriber*—the ultimate consumer of the video programming provided by video programmers over any means of transmission, other than wireless or direct-to-home satellite transmission. The term does not include a video programmer that purchases a video dial tone transport service to provide video programming over a video dial tone system. [A.O.]

*Video dial tone service*—a common-carrier service for the transport of video programming to subscribers.

*Video programmer*—an individual, partnership, association, joint-stock company, trust, corporation, governmental entity, limited liability company or any other entity that provides video programming to subscribers.

*Video programming*—video or information programming, whether in digital or analog format, that is provided by a cable operator or generally considered comparable to programming provided by a cable television operator and upon which such cable television operator pays a franchise fee. Video programming does not include on-line, interactive information services to the extent that access to such

services is accomplished via a dial-up or private telephone line or via wireless or direct-to-home satellite transmission.

*Wireless transmission*—the distribution of video programming using radio communications including, but not limited to, terrestrial-based radio systems.

(Ord. 454, 12/11/1996; as amended by A.O.)

**§24-803. Imposition of Tax; Penalty; Due Dates.**

1. A video programming tax is hereby imposed on and from, respectively, any person who sells video programming to subscribers who are located within the Township by any means of transmission, other than wireless or direct-to-home satellite transmission, or who provides such subscribers with access to video programming by any means of transmission, other than wireless or direct-to-home satellite transmission, and who is not otherwise subject to Federally authorized or permitted local fees or taxes on the gross receipts received from the provision of cable television service or video programming services to customers in the Township. This tax shall be imposed on persons engaging in any commercial activity in this Township or employing capital in this Township or owning, leasing or utilizing property in this Township or maintaining an office in this Township, or having employees in this Township for all or any part of any calendar year, to the full extent permitted by the Constitution of the United States. The tax hereby imposed is imposed only on the gross receipts of such persons from sales of video programming or sales of access to video programming directly to subscribers who are located within this Township. [A.O.]

2. *Tax Rate.* The tax rate under this Part shall be the franchise fee rate imposed by the local cable ordinance of the Township or, if the current ordinance and franchise fee is repealed or if no local cable ordinance otherwise exists, the rate set in the agreement between the local cable television operator and the Township. In no event shall the rate imposed under this Part exceed 5 percent.

3. *Calculation of Tax.* The tax authorized in this Part shall be determined by multiplying the tax rate as set forth in either subsection .2 or .7 of this Section, as applicable, by the gross receipts of video programmers from sales of video programming or of persons from sales of access to video programming, of common carriers from sales of access to video programming, by any means of transmission, other than wireless or direct-to-home satellite transmission, directly to subscribers who are located in the Township. [A.O.]

4. *Election.* Any person subject to tax under this Part may elect at any time to pass through to subscribers as a separate itemized line charge on the subscriber's bill the tax imposed under this Part.

5. *Penalty.* A penalty of an amount equal to 10 percent of the taxes due, including all delinquent taxes due under this Part, shall be added to the tax levied under this Part for failure to pay the tax by the quarterly due dates set forth in this Section.

6. *Alternate Rate.* If or when no cable television operator provides cable service within the limits of this Township, the tax to be collected from persons subject to tax under this Part shall be an amount not to exceed 5 percent. In the event that a cable operator shall thereafter provide cable service within the limits of this Township, the tax rate set under this Part shall be adjusted under subsection .2.

7. *Due Dates.* The tax imposed under this Part shall be paid to the Township by

each person quarterly on or before April 30, July 31, October 31 and January 31 and shall be calculated based on the gross receipts of each person during the 3 months prior to the month of payment. Any payment of a tax shall be considered as timely made if the payment received by the Township is postmarked by the United States Postal Service on or prior to the final day on which payment is to be received. [A.O.]

(Ord. 454, 12/11/1996; as amended by A.O.)

#### **§24-804. Exemption from Certain Taxes.**

Gross receipts, as defined in this Part and subject to the tax imposed by this Part, as well as any revenues received by a person providing access to video programming from video programmers for the transport of video programming to a subscriber's premises or from video programmers for access to the video dial tone network, shall not be subject to any tax under: [A.O.]

A. Article XI of the Act of March 4, 1971 (P.L. 6, No. 2), known as the "Tax Reform Code of 1971," 72 P.S. §8101 *et seq.*

B. The Act of December 31, 1965 (P.L. 1257, No. 511), known as the "Local Tax Enabling Act," 53 P.S. §6924.101 *et seq.*, or any other local tax or fee imposed on the receipts of persons providing video programming or access to video programming to subscribers who are located within the Township, except that the gross receipts of video programmers shall be subject to tax under the local business privilege tax in this Township if and when such a tax is imposed and where the local cable television operator pays a local business privilege tax pursuant to the Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.*

(Ord. 454, 12/11/1996; as amended by A.O.)

#### **§24-805. Tax Credits.**

1. *Credit for Interstate Transactions.* Any person subject to the tax imposed under this Part shall be entitled to a credit against the tax imposed by this Part equal in amount to any similar tax on gross receipts, other than a generally applicable sales or use tax or corporate income tax, that the person has paid to another State or government entity thereof under a lawful requirement of such state or government entity on sales by the person of the same video programming or sales of access to such video programming to subscribers located within this Township.

2. *Credit for Taxes Paid under Any Franchise or Similar Fees.* Any person subject to the tax imposed under this Part shall be entitled to a credit against the tax imposed by this Part equal in amount to any fees on gross receipts that the person has paid under any franchise fee or similar fee authorized or permitted by Federal, State or local law or imposed by ordinance in this Township or agreed to pursuant to a written franchise agreement between the person and this Township, with respect to any revenues received by a person or video programmer from subscribers for access to the person's video network or for video programming or from video programmers for the transport of video programming to a subscriber's premises or for access to a video network. [A.O.]

(Ord. 454, 12/11/1996; as amended by A.O.)

#### **§24-806. Procedures and Regulations; Enforcement.**

1. *Procedures.* A person may be audited by this Township; provided, however, that any dispute or controversy that results from such audit or imposition of tax under this Part shall be contested and resolved in accordance with a uniform set of procedures, rules and regulations that shall be promulgated by the Department of Revenue. The Township shall provide the video programmers and persons providing access to video programming with:

A. The rate that is lawfully imposed by the Township under this Part.

B. A list of the “zip plus 4's” or a comparable list of addresses located in the Township which will enable persons to identify the subscribers located in the Township.

C. A copy of this Part and any amendments thereto within 30 days after enactment.

2. *Enforcement.* The Township Manager shall enforce this Part in accordance with the Video Programming Municipal Tax Authorization Act, 72 P.S. §6171 *et seq.* [A.O.] (Ord. 454, 12/11/1996; as amended by A.O.)

#### **§24-807. Violations and Penalties.**

Any person, firm, or corporation who shall violate any provision of this Part, or fails to comply therewith, or with any of the requirements thereof, upon being found liable therefor in a civil enforcement proceeding commenced by the Township, shall pay a judgment of not less than \$100 nor more than \$600 plus costs, including reasonable attorney fees incurred by the Township. A separate offense shall arise for each day or portion thereof in which a violation of this Part is found to exist and for each Section of this Part found to have been violated. The Township may also commence appropriate actions in equity or other to prevent, restrain, correct, enjoin, or abate violations of this Part. All penalties collected for violations of this Part shall be paid to the Township Treasurer. The initial determination of ordinance violation and the service of any required notice of violation is hereby delegated to the Township Manager, the Police Department, the Tax Collector, the authorized designee of the Township Manager, and to any other officer or agent that the Township Manager or the Board of Supervisors shall deem appropriate.

(Ord. 454, 12/11/1996; as added by A.O.)



**Part 9****Interim Reassessment****§24-901. Interim Tax Assessment.**

Whenever the Township issues an occupancy permit for a building or a building is otherwise occupied after there is substantial completion of new construction or other substantial improvement to a building (hereinafter collectively referred to as an “addition”) after the first day of any calendar year and the value of the addition is not included in tax duplicate of the Township, the Township shall request and direct the Allegheny County Office of Property Assessments, or similarly charged agency/official of Allegheny County, to inspect and reassess the real property upon which the addition has been made, subject to the right of appeal and adjustment as provided under applicable laws of the Commonwealth of Pennsylvania. The addition shall then be added to the respective tax duplicate and the real property shall be taxable for Township purposes at the reassessed valuation for that proportionate part of the fiscal year of occupied after the issuance of occupancy permit or a building is otherwise occupied after substantial completion of the addition. Any addition for which an occupancy permit is issued or which is occupied during the month shall be computed as having been occupied on the first day of the month. A certified copy of the revisions to the tax duplicate shall be furnished to the Township Manager and the Township Tax Collector by the Allegheny County Office of Property Assessments.

(A.O.)

**§24-902. Notice of Revision to Tax Duplicate.**

A certified copy of the additions or revisions to the tax duplicate pursuant to this Part shall be furnished by the Township Manager, to the Township Tax Collector, together with the Township’s warrant for collection of the same, and within 10 days thereafter, the Township Tax Collector shall notify the owner of the property of the taxes due the Township.

(A.O.)

**§24-903. Payment of Taxes Under Revised Tax Duplicate.**

The taxes under the revised tax duplicate shall be due and payable at the then prevailing discount rate for a period of 60 days from the date of billing and at the face amount within 120 days of the date of billing if not paid during the discount period.

(A.O.)



**Part 10****Delinquent Tax and Municipal Claim Collection Costs****§24-1001. Title.**

This Part shall be known and may be cited as the “Delinquent Tax and Municipal Claim Collection Costs Ordinance.”

(*Ord. 646, 1/7/2013; as amended by A.O.*)

**§24-1002. Real Estate Tax.**

1. This Section shall apply to delinquent Township real estate tax, which shall be referred to in this Section as the “delinquent tax.”

2. From and after the enactment of *Ord. 646* on January 7, 2013, there shall be added to the delinquent tax such attorney’s fees, charges, and expenses incurred during the delinquent collection process, which shall be referred to in this Section as the “collection costs.” The collection costs shall be collected in addition to the applicable delinquent tax and all interest and penalties permitted by applicable laws.

3. The collection costs are hereby established in the cost rate schedule set forth in Table 24-10-1 of this Chapter. The collection costs referenced in Table 24-10-1 are deemed to be reasonable, fair and necessary in order to allow the Township to collect such sums due.

4. Any entity empowered and authorized to collect the delinquent tax on behalf of the Township is directed to impose the collection costs. Such entity shall be entitled the collection costs as permitted by an executed agreement with the Township. The collection costs collected pursuant to this Section shall be in addition to any tax penalty, interest or other costs already part of the subject delinquent account or assessment.

5. Attorney fees incurred to the extent set forth on Table 24-10-1 shall be added to all unpaid delinquent tax claims of any nature arising or imposed subsequent to the enactment of *Ord. 646* on January 7, 2013, or which become delinquent or are re-determined to be delinquent subsequent to such date. Prior to the time when such fees are added to any underlying claim, the delinquent tax collector shall first give the taxpayer such notice as required by law. The delinquent tax collector or other collector shall so notify the taxpayer by sending the notice to the taxpayer’s last known address by mailing notices in the manner prescribed by the Pennsylvania Municipal Claims and Tax Liens Act, 53 P.S. §7101 *et seq.*, as amended.

6. If any portion of this Section is deemed by a court of competent jurisdiction to be void, unenforceable or unconstitutional, then it is the intent of the Board of Supervisors that it would have enacted the balance of this Section irrespective of said invalid portion.

(*Ord. 646, 1/7/2013; as amended by A.O.*)

**§24-1003. Earned Income Tax.**

1. This Section shall apply to delinquent earned income tax, which shall be referred to in this Section as the “delinquent tax.”

2. From and after the enactment of *Ord. 639* on December 7, 2011, there shall be added to each delinquent tax such attorney's fees, charges, and expenses incurred during the delinquent collection process, which shall be referred to in this Section as the "collection costs." The collection costs shall be collected in addition to the applicable delinquent tax and all interest and penalties permitted by applicable laws.

3. The collection costs are hereby established in the cost rate schedule set forth in Table 24-10-2 of this Chapter. The collection costs referenced in Table 24-10-2 are deemed to be reasonable, fair and necessary in order to allow the Township to collect such sums due.

4. Any entity empowered and authorized to collect the delinquent tax on behalf of the Township is directed to impose the collection costs. Such entity shall be entitled the collection costs as permitted by an executed agreement with the Township. The collection costs collected pursuant to this Section shall be in addition to any tax penalty, interest or other costs already part of the subject delinquent account or assessment.

5. Attorney fees incurred to the extent set forth on Table 24-10-2 shall be added to all unpaid delinquent tax claims of any nature arising or imposed subsequent to the enactment of *Ord. 639* on December 7, 2011, or which become delinquent or are re-determined to be delinquent subsequent to such date. Prior to the time when such fees are added to any underlying claim, the delinquent tax collector shall first give the taxpayer such notice as required by law. The delinquent tax collector or other collector shall so notify the taxpayer by sending the notice to the taxpayer's last known address by mailing notices in the manner prescribed by the Pennsylvania Municipal Claims and Tax Liens Act, 53 P.S. §7101 *et seq.*, as amended.

6. If any portion of this Section is deemed by a court of competent jurisdiction to be void, unenforceable or unconstitutional, then it is the intent of the Board of Supervisors that it would have enacted the balance of this Section irrespective of said invalid portion.

(*Ord. 646*, 1/7/2013; as added by A.O.)

#### **§24-1004. Local Services Tax.**

1. This Section shall apply to delinquent local services tax, which shall be referred to in this Section as the "delinquent tax."

2. From and after [Insert Date of Enactment of Codification Adopting Ordinance] (the date of enactment of this Section), there shall be added to each delinquent tax such attorney's fees, charges, and expenses incurred during the delinquent collection process, which shall be referred to in this Section as the "collection costs." The collection costs shall be collected in addition to the applicable delinquent tax and all interest and penalties permitted by applicable laws.

3. The collection costs are hereby established in the cost rate schedule set forth in Table 24-10-3 of this Chapter. The collection costs referenced in Table 24-10-3 are deemed to be reasonable, fair and necessary in order to allow the Township to collect such sums due.

4. Any entity empowered and authorized to collect the delinquent tax on behalf of the Township is directed to impose the collection costs. Such entity shall be entitled the collection costs as permitted by an executed agreement with the Township. The collection costs collected pursuant to this Section shall be in addition to any tax penalty,

interest or other costs already part of the subject delinquent account or assessment.

5. Attorney fees incurred to the extent set forth on Table 24-10-3 shall be added to all unpaid delinquent tax claims of any nature arising or imposed subsequent to [Insert Date of Enactment of Codification Adopting Ordinance] (the date of enactment of this Section), or which become delinquent or are re-determined to be delinquent subsequent to such date. Prior to the time when such fees are added to any underlying claim, the delinquent tax collector shall first give the taxpayer such notice as required by law. The delinquent tax collector or other collector shall so notify the taxpayer by sending the notice to the taxpayer's last known address by mailing notices in the manner prescribed by the Pennsylvania Municipal Claims and Tax Liens Act, 53 P.S. §7101 *et seq.*, as amended.

6. If any portion of this Section is deemed by a court of competent jurisdiction to be void, unenforceable or unconstitutional, then it is the intent of the Board of Supervisors that it would have enacted the balance of this Section irrespective of said invalid portion.

(Ord. 646, 1/7/2013; as added by A.O.)

**§24-1005. All Other Municipal Claims and Liens.**

1. This Section shall apply to all other delinquent municipal claims and liens not expressly set forth above, which shall be referred to in this Section as the "delinquent claim or lien."

2. From and after [Insert Date of Enactment of Codification Adopting Ordinance] (the date of enactment of this Section), there shall be added to each delinquent claim or lien such attorney's fees, charges, and expenses incurred during the delinquent collection process, which shall be referred to in this Section as the "collection costs." The collection costs shall be collected in addition to the applicable delinquent claim or lien and all interest and penalties permitted by applicable laws.

3. The collection costs are hereby established in the cost rate schedule set forth in Table 24-10-4 of this Chapter. The collection costs referenced in Table 24-10-4 are deemed to be reasonable, fair and necessary in order to allow the Township to collect such sums due.

4. The Township Solicitor or any other designated collector empowered and authorized to collect the delinquent claim or lien on behalf of the Township is directed to impose the collection costs. Such entity shall be entitled the collection costs as permitted by an executed agreement with the Township. The collection costs collected pursuant to this Section shall be in addition to any tax penalty, interest or other costs already part of the subject delinquent account or assessment.

5. Attorney fees incurred to the extent set forth on Table 24-10-4 shall be added to all unpaid delinquent claims or liens of any nature arising or imposed subsequent to [Insert Date of Enactment of Codification Adopting Ordinance] (the date of enactment of this Section), or which become delinquent or are re-determined to be delinquent subsequent to such date. Prior to the time when such fees are added to any underlying claim, the Township Solicitor or other designated collector shall first give the taxpayer such notice as required by law. The Township Solicitor or other designated collector shall so notify the taxpayer by sending the notice to the taxpayer's last known address by mailing notices in the manner prescribed by the Pennsylvania Municipal Claims and

Tax Liens Act, 53 P.S. §7101 *et seq.*, as amended.

6. If any portion of this Section is deemed by a court of competent jurisdiction to be void, unenforceable or unconstitutional, then it is the intent of the Board of Supervisors that it would have enacted the balance of this Section irrespective of said invalid portion.

(*Ord. 646*, 1/7/2013; as added by A.O.)

**Table 24-10-1****Delinquent Real Estate Tax Collection Costs**

<b>Account Management:</b>	
1. Delinquent account servicing fee, including records imaging and detailed recordkeeping, office staffing, computer equipment and software, office space, telephone, printing and imaging equipment, and supplies used to generate delinquent notices and to establish monthly payment plans.	10% of tax, penalty and interest due
<b>Certified Notice and Civil Litigation:</b>	
1. Prepare and mail 30-day delinquent notice.	\$50
2. Prepare magisterial district judge complaint.	\$75
3. Preparation of magisterial district judge hearing.	\$150
4. Docketed magisterial district judge hearing.	\$100
<b>Appeals, Arbitration and Sheriff Sale:</b>	
1. Scheduled or posted Constable execution sale.	\$350
2. Prepare arbitration complain.	\$150
3. Prepare general docket proceeding.	\$375
4. Trial, arbitration or mediation.	\$350
5. Negotiate and prepare subsequent payment plan agreement.	\$75
6. Prepare writ of scire facias sur tax lien in furtherance of Sheriff Tax Sale.	\$600
7. Sheriff sale claim notice.	\$50
8. Prepare reissue writ.	\$125
9. Title search for Sheriff sale.	\$250
10. Title search bring down.	\$50
11. Enter default judgment.	\$225
12. Issue writ of execution in Sheriff Sale.	\$700
13. Sheriff Sale/trial postponement.	\$100
14. Scheduled or posted Sheriff Sale.	\$500
<b>Miscellaneous:</b>	
1. Non-litigation legal work.	\$80/hr.
2. Litigation legal work.	\$100/hr.
3. All other clerical work not itemized above.	\$50/hr.
4. Special search for defendant locale.	\$100
5. Motion for Alternative Service.	\$200



**Table 24-10-2****Delinquent Earned Income Tax Collection Costs**

<b>Taxpayer Notification and Administration:</b>	
1. Taxpayer late filing or underpayment notice for annual earned income or per capita tax return.	\$10
2. Employer late filing notice or underpayment penalty notice for quarterly or annual earned income tax, amusement tax or local service tax return.	10% of tax, penalty and interest due-minimum charge \$50
3. Delinquent account servicing fee, including records imaging and detailed recordkeeping, office staffing, computer equipment and software, office space, telephone, printing and imaging equipment, and supplies used to generate delinquent notices and to establish monthly payment plans.	10% of tax, penalty and interest due-minimum charge \$50
4. Partial payment fee.	\$3
5. Fee for check returned from bank (NSF, Acct. Closed, etc.).	\$29
6. Notice of intent to file civil suit.	\$50
<b>Wage Attachment:</b>	
1. Taxpayer notice prior to wage attachment.	\$25
2. Employer wage attachment notice.	\$25
<b>Litigation:</b>	
1. Prepare magisterial district judge complaint.	\$75
2. Prepare for magisterial district judge hearing.	\$100
3. Attend magisterial district judge trial or hearing.	\$150
4. Prepare Constable execution sale.	\$350
5. Prepare Arbitration complaint/appeal.	\$150
6. Attend Arbitration trial.	\$350
7. Enter default judgment.	\$150
8. Issue Sheriff Writ of Execution.	\$250
9. Attend Sheriff sale.	\$250
10. Non-litigation legal work.	\$70/hr
11. Litigation legal work.	\$80/hr
12. All other clerical work not itemized above.	\$50/hr



**Table 24-10-3****Delinquent Local Services Tax Collection Costs**

<b>Taxpayer Notification and Administration:</b>	
1. Taxpayer late filing or underpayment notice for annual earned income or per capita tax return.	\$10
2. Employer late filing notice or underpayment penalty notice for quarterly or annual earned income tax, amusement tax or local services	10% of tax, penalty and interest due—minimum charge \$50
3. Delinquent account servicing fee, including records imaging and detailed recordkeeping, office staffing, computer equipment and software, office space, telephone, printing and imaging equipment, and supplies used to generate delinquent notices and to establish monthly payment plans.	10% of tax, penalty and interest due—minimum charge \$50
4. Partial payment fee.	\$3
5. Fee for check returned from bank (NSF, Acct. Closed, etc.).	\$29
6. Notice of intent to file civil suit.	\$50
<b>Wage Attachment:</b>	
1. Taxpayer notice prior to wage attachment.	\$25
2. Employer wage attachment notice.	\$25
<b>Litigation:</b>	
1. Prepare magisterial district judge complaint.	\$75
2. Prepare for magisterial district judge hearing.	\$100
3. Attend magisterial district judge trial or hearing.	\$150
4. Prepare Constable execution sale.	\$350
5. Prepare arbitration complaint/appeal.	\$150
6. Attend arbitration trial.	\$350
7. Enter default judgment.	\$150
8. Issue Sheriff writ of execution.	\$250
9. Attend Sheriff sale.	\$250
10. Non-litigation legal work.	\$70/hr.
11. Litigation legal work.	\$80/hr.
12. All other clerical work not itemized above.	\$50/hr.



**Table 24-10-4**

**Collection Costs for All Other Delinquent Municipal Claims and Liens**

<b>Non-Litigation Legal Work:</b>	
1. Shareholder.	\$145/hr.
2. Senior Associate.	\$125/hr.
3. Junior Associate.	\$115/hr.
4. Government Relations Specialist (GRS).	\$100/hr.
5. Paralegal/Law Clerk.	\$90/hr.
<b>Litigation Legal Work:</b>	
1. Shareholder.	\$165/hr.
2. Senior Associate.	\$145/hr.
3. Junior Associate.	\$125/hr.
4. Government Relations Specialist (GRS).	\$110/hr.
5. Paralegal/Law Clerk.	\$90/hr.
<b>Miscellaneous:</b>	
1. Filing Fees.	Actual cost
2. Title Search.	Actual cost
3. Postage.	Actual cost

