

Chapter 24

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

The following words shall have the meaning prescribed by §13 of “The Local Tax Enabling Act,” 53 P.S. §6913, as follows:

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

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

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

Current year - the calendar year for which the tax is levied.

Domicile - the place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the place in which a man has voluntarily fixed the habitation of himself and his family, not for a mere intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home. In the case of businesses or associations, the domicile is that place considered as the center of business affairs and the place where its functions are discharged.

Earned income - salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property; not including, however, wages or compensation paid to persons on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness, disability or retirement or payments arising under workmen’s compensation acts, occupational disease acts and similar legislation, or payments commonly recognized as old age benefits, retirement pay or pensions paid to persons retired from services after reaching specific age or after a stated period of employment or payments commonly known as public assistance, or unemployment compensation payments made by any governmental agency, or payments to reimburse expenses, or payments made by employers or labor unions for wage and salary supplemental programs including, but not limited to, programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, Social Security and retirement.

Income tax officer or officer - person, public employee or private agency designated by the Borough to collect and administer the tax on earned income and net profits.

Employer - a person, partnership, association, corporation, institution,

governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation.

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

Nonresident - a person, partnership, association or other entity domiciled outside the Borough.

Person or individual - a natural person.

Preceding year - the calendar year before the current year.

Resident - a person, partnership, association or other entity domiciled in the Borough.

Succeeding year - the calendar year following the current year.

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

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

(Ord. 677, 12/7/1967, §1)

§24-102. Imposition of Tax.

1. The following taxes are hereby imposed for general Borough purposes, under the authority of and pursuant to Act No. 511 of 1965, the "Local Tax Enabling Act," 1965, P.L. 1257, 53 P.S. §6901 *et seq.*:

A. 1% of all compensation paid after January 1, 1968, to residents.

B. 1% of all compensation paid after January 1, 1968, to nonresidents for work done or services rendered in the Borough.

C. 1% of the net profits earned after January 1, 1968, of businesses, professions, and other activities conducted by residents.

D. 1% of the net profits earned after January 1, 1968, of businesses, professions, and other activities conducted in the Borough by nonresidents.

2. The taxes levied under subsections .1.A. and .1.B. of this Section shall relate to and be imposed upon compensation paid by an employer or on his behalf to any person who is employed by or renders service to him. The taxes levied under subsections .1.C and .1.D of this Section shall relate to and be imposed upon the net profits of any business, profession, or enterprise, carried on by any person or owner or proprietor either individually or in association with any other person or persons.

3. These taxes shall be levied with respect to the compensation or net profits levied during the calendar year for which such tax is levied; provided, that where the fiscal year of a business, profession or other activity, differs from the calendar year, the tax shall be applicable to the net profits of the fiscal year.

(Ord. 677, 12/7/1967, §2)

§24-103. Income Tax Officer.

The Tax Collector is hereby designated Income Tax Officer and receiver of the taxes imposed by this Part. He shall be bonded by a good and reliable bonding company at all times for all money coming into his hands for Borough purposes under this Part, the costs of which bond shall be paid by the Borough. He shall collect and receive all such taxes, shall furnish a receipt for their payment when requested so to do by any taxpayer, and shall keep a record showing the amount received by him from each taxpayer under this Part and the date of the receipt of each payment. The Solicitor is empowered to prescribe rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this Part. Those rules and regulations shall be inscribed by the Tax Collector into a book kept for that purpose and open to the inspection of the public. Those rules and regulations shall have the same force and effect as if they had been incorporated into this Part.

(Ord. 677, 12/7/1967, §3)

§24-104. Returns.

1. Every person whose earnings or net profits are subject to any tax imposed by this Part shall, on or before April 15 of the succeeding year, make and file a return for the current year with the Tax Collector. That return shall be filed on forms prescribed by the Solicitor, furnished at the expense of the Borough, and obtainable from the Tax Collector. The information on the return shall include the name and address of the taxpayer, his place of employment or business, the aggregate amount of compensation paid to him or net profits earned by him during the current year, the amount of tax due to the Borough under this Part, the amount of tax on salaries, wages, commissions and other compensation or net profits paid by that taxpayer for the period covered by that return to any other political subdivision of the Commonwealth, including the school district, together with such other pertinent information as may be required; provided however, that where a return is made for a fiscal year or for any other period different from a calendar year, that return shall be made within 105 days after the close of such fiscal year.

2. The person making the return shall, at the time of filing, pay to the Tax Collector the amount of tax as shown on the return less any credits of tax withheld by any employer from compensation earned, less any credits and deductions allowed under Act No. 511 of 1965, the "Local Tax Enabling Act," 1965, P.L. 1257, 53 P.S. §6901 *et seq.*, for payment for any concurrent period of a like tax to any other political subdivision of this Commonwealth by any resident of that political subdivision; provided, however, that any taxpayer other than one from whom the tax imposed by his employer from compensation earned, shall have the right to pay such tax, or any balance of such tax, as shown on the return in four equal installments; the first installment on or before April 15 of the current year, the second installment on or before July 15 of the current year; and third installment on or before October 15 of the current year; and fourth installment on or before January 15 of the succeeding year. Provided, further, that in any case where the sole income of any person subject to any tax under this Part is in the form of compensation paid by an employer and were the entire tax due by any employee shall have been withheld by his employer and return of it made to the Tax Collector, that employee shall not be required to file a return. However, if any such employee shall be a nonresident of the Borough and shall also be

subject to a like tax imposed by any political subdivision within this Commonwealth of which he is a resident, that employee shall file a return with the Tax Collector, who is hereby authorized to refund to that employee any difference to which he shall be entitled under the provisions of Act No. 511 of 1965, the "Local Tax Enabling Act," 1965, P.L. 1257, 53 P.S. §6901 *et seq.*

(*Ord. 677, 12.7.1967, §4*)

§24-105. Withholding of Tax by Employers.

Every employer within the Borough shall deduct monthly, or more frequently than monthly, at the time of payment of compensation due by him to an employee, the tax of 1% of the amount of compensation for that period. That employer shall make a return and pay over to the Tax Collector the amount of tax deducted or the balance of any tax deducted and not previously remitted to the Tax Collector. Those returns shall be filed and tax due with the return paid over on or before the last day of the calendar month following the close of each due date ending April 30, July 31, October 31, and January 31. The return shall be on a form furnished by or obtainable from the Tax Collector and shall set forth the total amount of compensation paid by each employer during that period; the amount of tax withheld; previous remittances, if any, to the Tax Collector for the same period; and the balance remitted with the return. Together with the return for the period ending January 31, there shall be filed in addition an annual return, which return shall be on a form furnished by and obtainable from the Tax Collector and shall set forth the name and residence of each employee of that employer during all or part of the preceding year, the amount of compensation earned by each of the employees during the preceding year and any other pertinent information that may be required. Provided however, the failure or omission by any employer located either within or outside of the Borough to deduct the tax and to make return to the Tax Collector shall not relieve an employee from the payment of the tax and the compliance with those regulations with respect to making returns and payment as may be established under this Part.

(*Ord. 677, 12/7/1967, §5*)

§24-106. Access to Employer's and Taxpayer's Records; Examination under Oath; Subpoena.

The Tax Collector, or any other person designated by Council for this purpose, is authorized to examine any of the books, papers and records of any employer or of any taxpayer or supposed taxpayer in order to verify the accuracy of any return made, or, if no return is made, to ascertain the amount of tax due by any person under this Part. Every such employer or supposed employer, or taxpayer or supposed taxpayer, is directed and required to give to the Tax Collector, or such other authorized person, the means, facilities and opportunity for the examination and investigations as are authorized to examine any person under oath, concerning any income which was or should have been returned for taxation, and to this end, Council may compel the production of books, records, and papers and the attendance of all persons before the Tax Collector, whether as parties or as witnesses, whom the Tax Collector believes to have knowledge of that income.

(*Ord. 677, 12/7/1967, §6*)

§24-107. Confidential Nature of Information Gained.

Any information gained by the Tax Collector, or any other official or agent of the Borough, as a result of any return, investigation, hearing, or verification required or authorized by this Part, shall be confidential, except for official purposes and except in accordance with proper judicial order, or as otherwise provided by law. Any disclosure of such information contrary to the provisions of this Section shall constitute a violation of this Part.

(*Ord. 677, 12/7/1967, §7*)

§24-108. Interest and Penalty Added to Unpaid Taxes.

All taxes imposed under this Part remaining unpaid after they shall have become due, shall bear interest in addition to the amount of the unpaid tax at the rate of 6% per annum, and the person against whom the tax is imposed shall be further liable to a penalty of $\frac{1}{2}$ of 1% of the amount of the unpaid tax for each month or fraction of a month for the first 6 months of non-payment.

(*Ord. 677, 12/7/1967, §8*)

§24-109. Recovery of Taxes, Penalties and Interest.

All taxes imposed by this Part, together with all penalties, interest and costs, shall be recoverable by the Solicitor as debts of like character are by law recoverable.

(*Ord. 677, 12/7/1967, §9*)

§24-110. Penalty for Violation.

Any person, firm or corporation who shall violate any provision of this Part, upon conviction thereof, shall be sentenced to pay a fine of not more than \$1,000 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. Each day that a violation of this Part continues shall constitute a separate offense.

(*Ord. 677, 12/7/1967, §10; as amended by Ord. 1077, 5/23/2006*)

§24-111. Administrative Expenses.

All expenses incurred in the administration of this Part shall be paid by the Borough.

(*Ord. 677, 12/7/1967, §11*)

§24-112. Applicability.

This Part shall not apply to any person or property as to whom or which it is beyond the legal power of Council to impose the tax or duties provided for in this Part.

(*Ord. 677, 12/7/1967, §12*)

Part 2**Emergency and Municipal Services Tax****§24-201. Definitions.**

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

District - the area within the limits and jurisdiction of Borough of Glassport, Allegheny County, Pennsylvania.

Emergency and municipal services tax officer or officer - the person, public employee, or private agency designated by the Borough of Glassport to collect and administer the emergency and municipal services tax hereby imposed. [Ord. 1077]

Employer - an individual, partnership, association, corporation, government body, agency, or other entity employing one or more persons on a salary, wage, commission, or other compensation basis, including a self-employed person.

Fiscal year - the 12 month period beginning January 1 and ending December 31.

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

Individual - any person, male or female, who attains or is over the age of 18 years on the firsts day of January, engaged in any occupation, trade, or profession within the limits of the Borough of Glassport.

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

Tax - the emergency and municipal services tax in the amount of \$52 levied by this Part. [Ord. 1077]

(Ord. 1070, 3/15/2005, §1; as amended by Ord. 1077, 5/23/2006)

§24-202. Levy.

The Borough of Glassport hereby levies and imposes on each individual engaged in any occupation within the territorial limits of the Borough of Glassport during this fiscal year and each fiscal year thereafter, an emergency and municipal services tax. This tax is an addition to all other taxes of any kind or nature heretofore levied by the Borough of Glassport, provided that all individuals deriving less than \$12,000 per year from all sources of income shall be exempt from the emergency and municipal services tax hereby levied. The emergency and municipal services tax in the amount as herein levied is due in its entirety to the Borough of Glassport and is not subject to sharing with the South Allegheny School District.

(Ord. 1070, 3/15/2005, §2; as amended by Ord. 1077, 5/23/2006)

§24-203. Amount of Tax.

Beginning with the first day of January, each occupation as herein before defined, engaged in within the limits of Glassport shall be subject to an emergency and municipal services tax in the amount of \$52 per annum, said tax to be paid by the individual so engaged.

(*Ord. 1070, 3/15/2005, §3; as amended by Ord. 1077, 5/23/2006*)

§24-204. Duty of Employers.

Each employer within the Borough of Glassport, as well as those employers situated outside the Borough of Glassport, is hereby charged with the duty of collecting from each of his employees engaged by him, and performing for him within the Borough of Glassport, the said tax of \$52 per annum, and making a return and payment thereof to the emergency and municipal services tax officer. Further, each employer is hereby authorized to deduct this tax from each employee in his employ, whether the said employee is paid by salary, wages, or commission, and whether or not part or all such services are performed within the Borough of Glassport. Each employer shall deduct said tax from the first pay of each such employee for each period as set forth in §24-206, herein, unless the tax has previously been withheld from the employee in the fiscal year by the employer or the employee provides verification to the employer that the tax has previously been withheld for a like amount in the fiscal year. In the event the tax has been withheld in an amount less than the rate of tax herein levied, then, in such event, the employer shall deduct an amount equal to the difference between the amount previously withheld in such fiscal year and the tax herein levied by the Borough of Glassport.

(*Ord. 1070, 3/15/2005, §4; as amended by Ord. 1077, 5/23/2006*)

§24-205. Returns.

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied by the tax officer. It is further provided that if the employer fails to file said return, and pay said tax, whether or not he makes collection thereof from the salary, wages, or commissions paid by him to said employee, the employer shall be responsible for the payment of the tax in full as though the tax had originally been levied against him. The failure to receive notice shall not relieve the employer or any person subject to this Part from the withholding or payment of any taxes imposed by the Borough of Glassport and such employer or taxpayer as the case may be shall be charged with the taxes as though he had received notice.

(*Ord. 1070, 3/15/2005, §5*)

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

For each fiscal year, each employer shall use his employment records from January 1 to March 31, in conjunction with his employment records from April 1 to June 30, in conjunction with his employment records from July 1 to September 30, in conjunction with his employment records from October 1 to December 31, for determining the number and names of those employees from whom the said tax shall be deducted and paid over to the emergency and municipal services tax officer. Payment of said tax when applicable by the aggregate earnings of an employee shall be made by the employer to the emergency and municipal services tax officer on or before the last day of April, July,

October, and January for each year this tax is in force. Except that where the employer has in their possession emergency and municipal services taxes in excess of \$500 then, in such an event, the taxes shall be forwarded to the designated officer 30 days after the end of the month the tax was withheld, and in no event beyond the designated due dates whichever first occurs.

(*Ord. 1070, 3/15/2005, §6; as amended by Ord. 1077, 5/23/2006*)

§24-207. Individuals Engaged in More than One Occupation.

Each individual who shall have more than one occupation within the Borough of Glassport shall be subject to the payment of this tax on his principal occupation, and his principal employer shall deduct this tax and deliver to him evidence of deduction on a form to be furnished by the employer and acceptable to the officer, which form shall be evidence of deduction having been made, and when presented to any other employer shall be authority for such other employer to not deduct this tax from the employee's wages. However, the name of such employee shall be included in a quarterly return of the employer to the emergency and municipal services tax officer by setting forth the name and address of each employee, and the name, address, and account number of the employer who actually deducted this tax.

(*Ord. 1070, 3/15/2005, §7; as amended by Ord. 1077, 5/23/2006*)

§24-208. Self-employed Individuals.

All self-employed individuals who perform services of any kind or type, engaged in any occupation or profession within the Borough of Glassport shall be required to comply with this Part and pay the tax to the officer, on or before April 30 of the fiscal year, or 30 days after the month as he is engaged in an occupation subjecting him to the tax, and in no event after the designated due dates as set forth in §24-206 herein whichever first occurs. The failure to receive notice shall not relieve any person subject to this Part from the payment of any taxes imposed by the Borough of Glassport and such taxpayer shall be charged with the taxes as though he had received notice.

(*Ord. 1070, 3/15/2005, §8*)

§24-209. Employers and Self-employed Individuals Residing Beyond the Limits of the Borough of Glassport.

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

(*Ord. 1070, 3/15/2005, §9*)

§24-210. Administration of Tax.

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

2. The emergency and municipal services tax officer is hereby charged with the administration and enforcement of this Part, and is hereby charged and empowered to prescribe, adopt, and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the examination of the payroll records of any employer subject to this Part, the examination and correction of any return made in compliance with this Part, and any payment alleged or found to be incorrect or to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the emergency and municipal services tax officer shall have the right to appeal in accordance with the provisions of the Local Taxpayers Bill of Rights or to the court of competent jurisdiction, as in other cases provided.

3. The emergency and municipal services tax officer is hereby authorized to examine the books and payroll of any employer in order to verify the accuracy of any return made by an employer, or if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the emergency and municipal services tax officer the means, facilities, and opportunity to examine such books and payroll of the employer, and to ascertain the tax due, if any.

(*Ord. 1070, 3/15/2005, §10; as amended by Ord. 1077, 5/23/2006*)

§24-211. Suits for Collection.

1. In the event that any tax under this Part remains due or unpaid for 30 days after the due date above set forth, the emergency and municipal services tax officer may sue for the recovery of any such tax due or unpaid under this Part, together with interest and penalty. [*Ord. 1077*]

2. If said tax is not paid when due, interest at the rate of 6 percent per annum shall be calculated, beginning with the due date of said tax, and a penalty of 10 percent shall be added to the flat rate of said tax for the nonpayment thereof. Where suit is brought for the recovery of this tax, the individual liable therefore shall, in addition, be responsible and liable for the costs of collection and reasonable attorney fees.

(*Ord. 1070, 3/15/2005, §11; as amended by Ord. 1077, 5/23/2006*)

§24-212. Fine and Penalty.

Whoever makes false and untrue statements on any return required by this Part, or who refuses inspection of the books, records, and accounts in his custody and control setting forth the number of employees in his employment subject to this tax, or whoever fails or refuses to file any return required by this Part, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 plus costs for each offense, and in default of the payment of said fine and costs, be imprisoned for a period not exceeding 30 days for each offense. It is further provided that the action to enforce the

fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has filed or refused to file a return required by this Part. (*Ord. 1070, 3/15/2005, §12; as amended by Ord. 1077, 5/23/2006*)

Part 3**Per Capita Tax****§24-301. Levy of Tax.**

A per capita tax of \$10 for general Borough purposes is hereby levied and assessed under the authority and pursuant to Act No. 511 of 1965, the "Local Tax Enabling Act," 1965, P.L. 1257, 53 P.S. §6901 *et seq.* upon each resident or inhabitant of the Borough over the age of 18 years, which tax shall be in addition to all other taxes levied and assessed by the Borough pursuant to any other laws of the Commonwealth.

(*Ord. 690, 2/3/1969, §1*)

§24-302. Collection by Tax Collector.

The tax shall be collected by the duly elected or appointed Tax Collector of the Borough in the same manner and at the same time as other Borough taxes are collected, as provided by law.

(*Ord. 690, 2/3/1969, §2*)

§24-303. Notice to Taxpayers; Due Date; Discounts and Penalties.

On or before May 1 of each year, or as soon afterward as possible, the Tax Collector shall send to every adult resident, 18 years of age or older, of the Borough, a notice of the per capita tax due from that resident for the current year. The failure or omission of the Tax Collector to send, or of any adult to receive, the notice shall not relive such person from the payment of the tax. All taxpayers subject to the payment of the per capita tax shall be entitled to a 2% discount from the amount of the tax upon making payment of the whole amount of same on or before June 30 of the year for which the tax is levied. All taxpayers who make payment of the tax on or before August 31 of the same, shall pay the amount at face. All taxpayers who fail to make payment of the per capita tax charged against them on or before September 1 of that year shall be charged a penalty of 5%, which penalty shall be added to the taxes by the Tax Collector and collected by him.

(*Ord. 690, 2/3/1969, §3*)

§24-304. Tax Collector's Bond.

The Tax Collector shall give bond secured and conditioned for the collection and payment of the per capita taxes as provided by law for other Borough taxes.

(*Ord. 690, 2/3/1969, §4*)

§24-305. Duplicate Constitutes Tax Collector's Warrant.

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

(*Ord. 690, 2/3/1969, §5*)

§24-306. Tax Collector's Compensation and Expenses of Collection.

The expense of collection and compensation of the Tax Collector shall be paid and allowed as provided by law, which compensation shall be the same as shall be fixed from time to time for the collection of other Borough taxes.

(*Ord. 690, 2/3/1969, §6*)

§24-307. New Taxpayers to Inform Assessor or Tax Collector.

Every resident upon attaining 18 years of age and every person 18 years of age or over, becoming a resident of the Borough shall, within 3 months after the happening thereof, notify the County Assessor for the County of Allegheny, County office building, Pittsburgh, Pennsylvania, or the Tax Collector of the Borough, or their appointees, of his or her becoming a resident of the Borough. Any person failing, within that period, to give notice as required by this Section shall, in addition to the per capita tax levied by the Borough, be liable to a penal sum equal to the tax.

(*Ord. 690, 2/3/1969, §7*)

§24-308. Exemption.

All unemployed females 62 years of age and all males 65 years of age, are exempt from payment of the per capita tax, upon request to the Tax Collector. Proper application for exemption shall be made by all persons who qualify and who have reached the minimum age requirement on or before the first day of the year for which exemption is requested.

(*Ord. 690, 2/3/1969, §8*)

§24-309. Authority of Tax Collector.

The Tax Collector shall give notice to the taxpayers, shall have the power to collect the per capita tax by distress, shall have the power and authority to demand and receive the tax from the employer of any person owing any per capita tax, or whose spouse owes any per capita tax, shall remit the per capita taxes to the treasurer by separate statement at the same time as other taxes are remitted to the Borough, 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 law. It is declared to be the intent of the Council in enacting this Part, to confer upon the Tax Collector in the collection of this per capita tax, all the powers together with all the duties and obligations to the same extent and as fully provided for by law.

(*Ord. 690, 2/3/1969, §9; as amended by Ord. 1077, 5/23/2006*)

§24-310. Penalties and Interest for Unpaid Per Capita Taxes.

All taxes under this Part are due as face by September 30 of each year. A discount period shall be in effect prior to June 30 of each year. A penalty of \$10.50 shall be imposed if the taxes have not been paid by September 30 of the taxing year. All taxes imposed under this Part remaining unpaid after December 31 of that taxing year shall bear interest in addition to the amount of the unpaid tax at the rate of 6% per annum, and the person against whom the tax is imposed shall be further liable to a penalty of ½ of 1% of the amount of the unpaid tax for each month or fraction of a month the tax

remains unpaid.

(*Ord. 690, 2/3/1969*; as added by *Ord. 989, 4/13/1999*)

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

This Part shall be known as the “Realty Transfer Tax Ordinance” of the Borough of Glassport.

(Ord. 1077, 5/23/2006)

§24-402. Authority.

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

(Ord. 1077, 5/23/2006)

§24-403. Definitions.

Association - a partnership, limited partnership or any other form of unincorporated enterprise owned or conducted by two or more persons other than a private trust or decedent’s estate.

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

Document - any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title of real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless the consideration is payable over a period of time exceeding 30 years or instruments which solely grant, vest or confirm a public utility easement. “Document” shall also include a declaration of acquisition required to be presented for recording under §24-402.

Family farm corporation - a corporation of which at least 75% of its assets are devoted to the business of agriculture and at least 75% of each class of stock of the corporation is continuously owned by members of the same family. The business of agriculture shall not be deemed to include:

- A. Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing.
- B. The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities.
- C. Fur farming.
- D. Stockyard and slaughterhouse operations.

E. Manufacturing or processing operations of any kind.

Members of the same family - any individual, such individual's brothers and sisters, the brothers and sisters of such individual's parents and grandparents, the ancestors and lineal descendants of any of the foregoing, a spouse of any of the foregoing, and the estate of any of the foregoing. Individuals related by the half-blood or legal adoption shall be treated as if they were related by the whole-blood.

Borough - the Borough of Glassport, Allegheny County, Pennsylvania.

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

Real estate -

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

B. A condominium unit.

C. A tenant-stockholders 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% or more of the ownership interest in which is held by 35 or fewer persons and which:

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

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

Title to real estate -

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

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

Transaction - the making, executing, delivering, accepting or presenting for recording of a document.

Value -

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

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

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

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

(Ord. 1077, 5/23/2006)

§24-404. Imposition of Tax; Interest.

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

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

3. It is the intent of this Part that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, 53 P.S. §6901 *et seq.* so that if any other political subdivision shall impose such tax on the same person or transfer then the tax levied by the Borough Counsel under the authority of that Act shall during the time such duplication of the tax exists, except as hereinafter otherwise provided, be half

shall become effective without any action on the part of the Borough Council provided, however, that the Borough and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to one-half of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under the Local Tax Enabling Act, 1965, P.L. 1257, 53 P.S. §6901 *et seq.*

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.

(*Ord. 1077, 5/23/2006*)

§24-405. Exempt Parties.

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

(*Ord. 1077, 5/23/2006*)

§24-406. Excluded Transactions.

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

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

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

C. A conveyance to a municipality, 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.

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

E. A transfer or division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by co-tenants; 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 been since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband and wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister, and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within 1 year shall be subject to tax as if the grantor were making such transfer.

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

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

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

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

K. A transfer (1) for no or nominal actual consideration between principal and agent or straw party; or (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 the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this subsection.

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

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

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

O. A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if: (1) the grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conversion, energy production, pollution control, warehousing or agriculture; and (2) the agency or authority has the full ownership interest in the real estate transferred.

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

the bid to another person.

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

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

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

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

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

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

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

(Ord. 1077, 5/23/2006)

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

Except as otherwise provided in §24-406, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this Section, corporations and associations are entities separate from their members, partners, stockholders and shareholders.

(Ord. 1077, 5/23/2006)

§24-408. Acquired Company.

1. A real estate company is an acquired company upon a change in the ownership interest in the company, however affected, if the change does not affect the continuity of the company; and of itself or together with prior changes has the effect of transferring, directly or indirectly, 90% or more of the total ownership interest in the company within a period of 3 years.

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

3. Within 30 days after becoming an acquired company, the company shall present 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. 1077, 5/23/2006)

§24-409. Credits Against Tax.

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

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

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

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

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

(Ord. 1077, 5/23/2006)

§24-410. Extension of Lease.

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

(Ord. 1077, 5/23/2006)

§24-411. Proceeds of Judicial Sale.

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

(Ord. 1077, 5/23/2006)

§24-412. Duties of Recorder of Deeds.

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

2. In order to ascertain the amount of the taxes due when the property is located in more than one political subdivision, the recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.

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

4. Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the recorder shall re-record the deed or record the additional realty transfer tax form only when both the State and local amounts and a re-recording or recording fee has been tendered.

(Ord. 1077, 5/23/2006)

§24-413. Statement of Value.

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

(Ord. 1077, 5/23/2006)

§24-414. Civil Penalties.

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

2. In the case of failure to record a declaration required under this Part on the date prescribed thereof, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax 5% of the amount of such tax if the failure is for not more than 1 month, with an additional month or fraction thereof during which such failure continues, not exceeding 50% in the aggregate.

(*Ord. 1077, 5/23/2006*)

§24-415. Lien.

The tax imposed by this Part shall become a lien upon the lands, tenements or hereditaments, or any interest therein, lying, being situated, wholly or in part within the boundaries of the Borough, which lands, tenements, hereditaments or interest therein, are described in or conveyed by a transferred by the deed which is the subject of the tax imposed, assessed and levied by this ordinance, said lien to begin at the time when the tax under this Part is due and payable, and continue until discharged by payment, or in 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.

(*Ord. 1077, 5/23/2006*)

§24-416. Enforcement.

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

(*Ord. 1077, 5/23/2006*)

§24-417. Regulations.

The Recorder of Deeds of Allegheny County is charged with enforcement and collection of tax and is employed to promulgate and enforce reasonable regulations for enforcement and collection of tax. The regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 P.S. §8101(c) *et seq.* are incorporated into and made a part of this Part.

(*Ord. 1077, 5/23/2006*)

Part 5**Tax Relief For Long Time Senior Citizens Owners/Occupants****§24-501. Definitions.**

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

Allegheny Regional Asset District Law - see the definition of "Act 77" above.

Board of Property Assessment - the Board of Property Assessment, Appeals and Review of Allegheny County as set forth in Chapter 207 of the Administrative Code of Allegheny County.

Borough - Borough of Glassport.

County - Allegheny County.

Eligible taxpayer - a longtime owner/occupant of a principal residence in the Borough who is:

A. A single person aged 60 or older during a calendar year in which Borough real property taxes are due and payable and whose household income does not exceed \$30,000.

B. Married persons if either spouse is 60 or older during calendar year in which Borough real property taxes are due and payable and whose combined household income does not exceed \$30,000.

C. An unmarried widow or widower aged 50 or older during the calendar year in which Borough real property taxes are due and payable and whose household income does not exceed \$30,000.

D. A permanently disabled person aged 18 or older during the calendar year in which Borough real property taxes are due and payable and whose household income does not exceed \$30,000.

Household income - all income received by an eligible taxpayer while residing in his or her principal residence during a calendar year.

Income - all income from whatever source derived, including, but not limited to, salaries, wages, dividends, interest, bonuses, commissions, income from self-employment, IRA, distributions, alimony, support money, cash public assistance and relief, the gross amount of any pensions or annuities, including railroad retirement benefits for calendar years prior to 1999 and 50% of railroad retirement benefits for calendar years 1999 and thereafter, all benefits received under the Federal Social Security Act (except Medicare benefits) for calendar years prior to 1999, and 50% of all benefits received under the Federal Social Security act (except Medicare benefits) for calendar years 1999 and thereafter, all benefits received under State unemployment insurance laws and Veterans 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, works compensation and 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 a governmental agency or property tax or rent rebate or inflation dividend.

Longtime owner/occupant - a property owner/occupant who, for at least 10 continuous years, has owned an occupied a dwelling place within the County as a principal residence and domicile, or any person who for at least 5 years has owned and occupied the same dwelling as a principal residence and domicile if that person received assistance in the acquisition of the property as a party of a government or non-profit housing program.

Office of property assessment - the Office of Property Assessment of Allegheny County or such other entity performing the function of making valuations of real property for taxation purposes.

Person - a natural person.

Primary personal residence - the dwelling place and so much of the land or lots surrounding it as is reasonably necessary for use of the dwelling as a home, owned and occupied by a person. The term primary personal residence shall also include premises occupied by reason of ownership in a cooperative housing corporation, mobile homes which are assessed as realty for local property tax purposes and the land upon which the mobile home is situated, and other similar living accommodations, as well as party of a multi-dwelling or multi-purpose building and a part of the land upon which it is built. It shall also include premises occupied by a person and located on land owned by a nonprofit incorporated associations, of which the person is a member, if the person is required to pay a pro rata share of the property taxes levied against the association's land. It shall also include premises occupied by a person if he is required by law to pay a property tax by reason of his or her ownership or rental (including a possessory interest) in the dwelling, the land, or both. An owner includes a person in possession under a contract of sale, deed of trust, life estate, joint tenancy or tenancy in common or by reason of statues of descent and distribution.

Program - see the definition of "special tax provisions" below.

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

(*Ord. 1016, --/2001, §1*)

§24-502. Special Tax Provision.

1. All eligible taxpayers in the Borough who are longtime owner/occupants of a principal residence shall be deemed a separate class of subjects of taxation and shall be entitled to the benefit of the special tax provisions of this Part.

2. All eligible taxpayers in the Borough who are longtime owner/occupants shall be entitled to apply for and receive a discount of 5% on the gross or face amount of Borough real property taxes then due and owing during a tax year on an eligible taxpayer(s) primary person residence and this discount shall not be in derogation of the allowable 2% discount permitted to all taxpayers for early payment.

(*Ord. 1016, --/2001, §2*)

§24-503. Participation in Program.

1. Any person paying property taxes in the Borough may apply to either the Office

of the Treasurer or to the Office of Property Assessment for certification as a participant in the program authorized under this Part. In order to be eligible to participate in the program, the person must meet the following conditions:

A. The person must be single person aged 60 or older; or be married persons with either spouse being 60 years of age or older; or be an unmarried widow or widower aged 50 years of age or older; or be a disabled person aged 18 years of age or older.

B. The person must be a longtime owner/occupant.

C. The property owned by the person(s) must be the primary residence of the person(s).

(Ord. 1016, --/2001, §3)

§24-504. Rules and Regulations.

The office of the Treasurer and the Office of Property Assessment shall jointly promulgate rules and regulations for the administration of the program established under this Part. Such rules and regulations shall include, but not be limited to, application procedures and deadlines; reasonable proof of household income; proof of residence; ownership and occupancy of the primary personal residence; provisions of the tax bill or receipt for the Borough or County real estate taxes owed or paid in connection with the primary personal residence; and any other reasonable requirements and conditions as may be necessary to operate the property tax relief program.

(Ord. 1016, --/2001, §4)

§24-505. Appeals.

An appeal from and determination hereunder by the office of the Treasurer or the office of Property Assessment shall be in accordance with the Pennsylvania Local Agency Law.

(Ord. 1016, --/2001, §5)

§24-506. Construction Rules.

The guidelines, rules and regulations, intended as aids to govern the application and disposition of appeals under the tax exemption program pursuant to Act 85 of 2000, may be amended at anytime unless such action results in depriving a party of substantial rights.

(Ord. 1016, --/2001, §6)

Part 6**Payment of Delinquent Taxes From Sheriff Sales****§24-601. Appointment of Designated Officer.**

The Solicitor for the Borough Council is hereby appointed as a designated officer to carry out responsibilities with the judicial sales of delinquent property, delinquent tax or other delinquent liened properties of the Borough.

(*Ord. 961, 10/12/1996, §1*)

§24-602. Filing of Statement.

The Solicitor shall file a statement of costs with the Prothonotary and the Sheriff and claim all expenses and fees incurred by the Borough of Glassport pursuant to said judicial sale and obtain proceeds from the Sheriff for payment of same.

(*Ord. 961, 10/12/1996, §2*)

§24-603. Collection of Delinquent Accounts.

1. It is not the intent of the Borough to require owners to pay or municipalities to sanction inappropriate attorney's fees, charges or expenses that have not been incurred; however, such attorney's fees incurred in a collection of such delinquent account shall be an amount sufficient to compensate the attorney undertaking collection and representation of a municipality in the action involving the claims arising under the Act.

2. The owner of property so liened shall receive notice pursuant to the Act by the Solicitor to ensure proper application of the proceeds by the Sheriff after payment of same at the appropriate sale.

(*Ord. 961, 10/12/1996, §3*)

Part 7**Real Estate Tax Penalties and Discounts****§24-701. Penalty and Violation.**

1. All taxes under this Part are due at face by July 1 of each year. A discount period shall be in effect prior to June 30 of each year. A penalty of 5% of the face amount shall be due each month, or fraction thereof, in addition to the amount of the unpaid tax due, until such amounts are paid in full.

2. The Borough Tax Collector shall be responsible for collection of the tax and maintenance of the records regarding the above tax for less than a 3-year period following the year the tax becomes due.

(Ord. 996, 1/11/2000, §1)

Part 8**Collection of Delinquent Real Estate Taxes from Landlord****§24-801. Tax Collector to Notify Delinquent Landlord.**

1. The Tax Collector for the Borough of Glassport shall make a determination of all real estate taxes delinquent by greater than 120 days, which are due on property occupied in whole or in part by a tenant.

2. The Borough Tax Collector shall notify the landlord/owner, as well as the tenants of delinquent tax properties that, unless the delinquent taxes have been paid in full, the rents due to the landlord shall be paid directly to the Borough of Glassport.

3. Notification of the above action by the Tax Collector of the Borough of Glassport shall be by certified and regular mail, to the last known address of the landlord and tenants as well as at the property address in question. Proof of mailing shall be sufficient notification of the intent of the Borough of Glassport to take the above steps in the event registered mail is refused or unclaimed by either the landlord or the tenant.

(Ord. 996, 1/11/2000, §1)

§24-802. Recovery of Taxes, Penalties and Interest.

All taxes imposed by this Part, together with all penalties, interest and costs, shall be recoverable by the Solicitor as debts of like character are, by law, recoverable.

(Ord. 996, 1/11/2000, §2)

Part 9**Business Privilege Tax****§24-901. Authority for Enactment.**

This Part is enacted under the authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §6901 *et seq.*, as hereinafter amended, supplemented, modified or re-enacted by the General Assembly of Pennsylvania.

(*Ord. 1049, --/--*, §1)

§24-902. Definitions.

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

Borough - Glassport Borough.

Business, trades, occupations and professions - those enterprises engaged in by printers; lithographers; processors; hotel operators; motel operators; warehousemen; upholsterers; doctors; lawyers; dentists; engineers; architects; chemists; chiropractors; chiropodists; morticians; certified public accounts; public accountants; promoters; factors; real estate brokers; barbershop operators; beauty shop operators; cleaning; pressing and dyeing establishment operators; laundry and laundrette operators; shoe repair shop operators; tailors; seamstresses; electrical, plastering, bricklaying, carpentry, heat, ventilating, plumbing and painting contractors; contractors engaged in the class of heavy building or other construction of any kind or in the alteration, maintenance or repair thereof; repairers of electrical, electronic and automotive machinery or equipment or other machinery and equipment and other wares and merchandise; and all other businesses, trades, occupations and professions in which there is offered any goods or services to the general public or a limited number thereof.

Collector - the elected Tax Collector for the Borough of Glassport.

Person - any individual, partnership, limited partnership, association or corporation.

Service - any act or instance of helping or benefitting another for a consideration.

Tax year - the 12 month period beginning the first day of January.

Temporary, seasonal or itinerant business - any business that is conducted at one location for less than 60 consecutive calendar days.

2. *Word Usage.* The terms as hereinbefore defined in the definitions of "business, trade, occupation and profession" and "person" in this Section shall not include the following: employees, agencies of the government of the United States or of the Commonwealth of Pennsylvania or nonprofit corporations or associations organized solely and exclusively for religious, educational or charitable purposes and not conducting any regular or established business competing commercially with any other person subject to the tax herein imposed.

(Ord. 1049, --/--, §2)

§24-903. Determination of Applicability.

Any person who advertised a business address or telephone number located in the Borough or who maintains a place of business within the Borough shall be deemed to be doing business within the Borough for the purpose of this Part, but any person who believes he/she is not so engaged may appeal to the Borough Council for a determination of his/her status.

(Ord. 1049, --/--, §3)

§24-904. Imposition of Tax.

A tax is imposed, for general revenue purposes, at a flat rate of \$100 on every person engaged in a business, trade, occupation or profession in the Borough who maintains a place of business therein.

(Ord. 1049, --/--, §4)

§24-905. Rate of Tax.

One Hundred Dollars per business, per year beginning January 1, 2004.

(Ord. 1049, --/--, §5)

§24-906. Required Registration and Permit.

After the effective date of this Part, any person desiring to engage in a business, trade, occupation or profession in the Borough of Glassport who retains a place of business therein shall register with the Tax Collector and file an application for a permanent business permit.

(Ord. 1049, --/--, §6)

§24-907. Permit Expiration.

Permits shall expire on December 31 of the year in which issued.

(Ord. 1049, --/--, §7)

§24-908. Permit Application.

1. On forms supplied by the Tax Collector, the following information shall be printed in ink or typewritten:

- A. Name and address of person receiving the permit.
- B. Location of the business covered by the permit.
- C. Type of business.
- D. Period for which the permit is issued.
- E. Date permit is issued.

2. 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 Tax Collector of the Borough of Glassport.

3. In case of loss, defacement, or destruction of any permit, the permittee shall

apply to the Tax Collector of a new certificate, for which a fee in an amount as established from time to time by resolution of Borough Council shall be charged. [*Ord. 1077*]

(*Ord. 1049, -/-/----*, §8; as amended by *Ord. 1077, 5/23/2006*)

§24-909. Payment of Tax Due.

Payment of tax will be due upon application of permit. Every person engaging in a business, trade, occupation or profession in the Borough who maintains a place of business therein shall pay an annual business privilege tax for the tax year beginning January 1, 2004, and each year thereafter, in the sum of \$100. Whenever a business is begun during the taxable year, the tax must be paid within 30 days of commencement of operation. The fee must be paid directly to the Borough Tax Collector.

(*Ord. 1049, -/-/----*, §9)

§24-910. Duties of Tax Collector.

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

(*Ord. 1049, -/-/----*, §10)

§24-911. Penalties.

Any person who shall violate any provision of this Part shall, upon conviction thereof, be sentenced to pay a fine of not more than \$600, and in default of payment of said fine and costs, to imprisonment for a term not to exceed 30 days. [*Ord. 1077*]

A. The Tax Collector or his/her duly appointed agent shall have the power in the name of the Borough of Glassport to institute proceedings against any and all persons who violate the provisions of this Part.

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

(*Ord. 1049, -/-/----*, §11; as amended by *Ord. 1077, 5/23/2006*)

