

Chapter 24

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§24-801. Local Taxpayer Bill of Rights

Part 1**Realty Transfer Tax****§24-101. Short Title.**

This Part shall be known as the “Realty Transfer Tax Ordinance of the Township of Ross.”

(*Ord. 1571, 2/1/1987, §1*)

§24-102. 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 Ross 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. §8108-D *et seq.*

(*Ord. 1571, 2/1/1987, §2*)

§24-103. Definitions.

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

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

Document - any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for 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 §24-102 of this Part.

Family farm corporation - a corporation of which at least 75 percent of its assets 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 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. Individuals related by the half-blood or legal adoption shall be treated as if they were related by the whole-blood.

Person - every natural person, association, or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both. The term "person" 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 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.

B. A condominium unit.

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

Real estate company - a 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 which is held by 35 or fewer persons, and which:

A. Derives 60 percent 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 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 -

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, 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, 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 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.

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

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

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

(*Ord. 1571, 2/1/1987, §3*)

§24-104. 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 .5 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. [*Ord. 2217*]

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

3. It is the intent of this Part that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, 53 P.S. §6901 *et seq.*, so that if any other political subdivision shall impose or hereafter shall impose such tax on the same person or transfer, then the tax levied by the Township of Ross under the authority of that Act shall, during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half of the rate, and such one-half rate shall become effective without any action on the part of the Township of Ross. Provided, however, that the

Township of Ross, and any other political subdivision which imposes such tax on the same person or transfer may agree that, instead of limiting their respective rates to one-half of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under the Local Tax Enabling Act.

4. Any tax imposed under subsection .1 that is not paid by the date the tax is due shall bear interest as prescribed for interest on delinquent municipal claims under the Act of May 16, 1923, P.L. 207, No. 153, 53 P.S. §7101 *et seq.*, as amended, known as the "Municipal Claims and Tax Liens Act." The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in §806 of the Act of April 9, 1929, P.L. 343, No. 176, 72 P.S. §806), as amended, known as "Fiscal Code," or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims. [*Ord. 2217*]

(*Ord. 1571, 2/1/1987, §4; as amended by Ord. 2217, 1/8/2007, §§1, 2*)

§24-105. 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. 1571, 2/1/1987, §5*)

§24-106. Excluded Transactions.

The tax imposed by §24-104 of this Part 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 of confirmation in connection with condemnation proceedings, or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation, which reconveyance may include property line adjustments provided said reconveyance is made within 1 year from the date of condemnation.

B. A document which the Township of Ross 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, or property passed by testate or intestate succession and held by cotenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.

F. A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property

or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister and brother or sister or the spouse of a brother or sister, and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within 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 a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this paragraph.

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, compound-

ing, 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 1954, (68A Stat. 3, 26 U.S.C., §501(c)(3)) and which has as its primary purpose preservation of land for historic, recreation, 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 percent 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 due 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. 1571, 2/1/1987, §6*)

§24-107. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof.

Except as otherwise provided in §24-106 hereof, 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. 1571, 2/1/1987, §7*)

§24-108. 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.

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

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

(Ord. 1571, 2/1/1987, §8)

§24-109. 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 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 to the grantor toward the tax due upon 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. 1571, 2/1/1987, §9)

§24-110. 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. 1571, 2/1/1987, §10)

§24-111. 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 monies 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. 1571, 2/1/1987, §11*)

§24-112. 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, the amount payable to the Township of Ross, 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 of Ross.

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

3. On or before the tenth of each month, the Recorder shall pay over to the Township of Ross all local realty transfer taxes collected, less 2 percent for the 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 determination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the recorder shall rerecord the deed or record the additional realty transfer tax form when both the State and local amounts and a rerecording or recording fee has been tendered.

(*Ord. 1571, 2/1/1987, §12*)

§24-113. 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 subsection shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and 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.

(*Ord. 1571, 2/1/1987, §13*)

§24-114. Civil Penalties.

1. 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.

2. In the case of failure to record a declaration required under this Part on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax 5 percent of the amount of such tax, if the failure is for not more than 1 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.

(*Ord. 1571, 2/1/1987, §14*)

§24-115. 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 of Ross which lands, tenements, hereditaments or interest therein, are described in or conveyed by or transferred by the deed which is the subject of the tax imposed, assessed and levied by this Part, said lien to begin at the time when the tax under this Part is due and payable, and continue until discharge by payment, or in accordance with the law, and the Solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Allegheny County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. §7107 *et seq.*, its supplements and amendments.

(*Ord. 1571, 2/1/1987, §15*)

§24-116. 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. 1571, 2/1/1987, §16*)

§24-117. Regulations.

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

(*Ord. 1571, 2/1/1987, §17*)

Part 2**Local Services Tax****§24-201. Definitions.**

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

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

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

Earned income - compensation as this term is defined in §13 (relating to earned income taxes) of the Local Tax Enabling Act, the Act of December 31, 1965, P.L. 1257, §13, as amended, 53 P.S. §6913, as amended.

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

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

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

Net profits - the net income from the operation of a business, profession; or other activity, as this term is defined in §13 (relating to earned income taxes) of the Local Tax Enabling Act, the Act of December 31, 1965, P.L. 1257, §13, as amended, 53 P.S. §6913, as amended.

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

Political subdivision - the area within the corporate limits of the Township of Ross.

Tax - the local services tax at the fixed rate in §24-202 of this Part.

Tax year - the period from January 1 until December 31 in any year; a calendar year.

(Ord. 2280, 12/22/2008, §1)

§24-202. Levy of Taxes.

For specific revenue purposes, an annual tax is hereby levied and assessed, commencing January 1, 2008, upon the privilege of engaging in an occupation with a primary place of employment within the Township of Ross during the tax year. Each

natural person who exercises such privilege for any length of time during any tax year shall pay the tax for that year in the amount of \$52, assessed on a pro rata basis, in accordance with the provisions of this Part. This tax may be used solely for the following purposes as the same may be allocated by the Township from time to time:

- A. Emergency services—which shall include emergency medical services, police services and/or fire services.
- B. Road construction and/or maintenance.
- C. Reduction of property taxes.
- D. Property tax relief—through implementation of a homestead and farmstead exclusion in accordance with 53 Pa.C.S.A., Ch. 85, Subch. F (relating to homestead property exclusion.)

The political subdivision shall use no less than 25 percent of the funds derived from the tax for emergency services. This tax is in addition to all other taxes of any kind or nature heretofore levied by the political subdivision. The tax shall be no more than \$52 on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed.

(*Ord. 2280, 12/22/2008, §2*)

§24-203. Exemption and Refunds.

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

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

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

2. *Procedure to Claim Exemption.*

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

within the political subdivision for the year prior to the fiscal year for which the employee is requesting to be exempted from the tax. Upon receipt of the exemption certificate and until otherwise instructed by the political subdivision or except as required by paragraph .B, the employer shall not withhold the tax from the person during the year for which the exemption certificate applies, employers shall ensure that the exemption certificate forms are readily available to employees at all times and shall furnish each new employee with a form at the time of hiring. The exemption certificate form shall be the uniform form provided by the political subdivision.

B. With respect to the person who claimed an exemption for a given calendar year from the tax, upon notification to an employer by the person or by the political subdivision that the person has received earned income and net profits from all sources within the political subdivision equal to or in excess of \$12,000 in that calendar year or that the person is otherwise ineligible for the tax exemption for the 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 local services tax from the person under paragraph .C.

C. If a person who claimed an exemption for a given calendar year from the tax becomes subject to the tax for the calendar year under clause ii the employer shall withhold the tax for remainder of that calendar year. The employer shall withhold from the person, for the first payroll period after receipt of the notification under paragraph .B, 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 from other employees. In the event the employment of a person subject to withholding of the tax under this paragraph is subsequently severed in that calendar year, the person shall be liable for any outstanding balance of tax due, and the political subdivision may pursue collection under this Part.

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

3. *Refunds.* The Township of Ross, in consultation with the collector and DCED, shall established 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 provision 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 of Ross or the collector shall determine eligibility for exemption and provide refunds to exempt persons.

(*Ord. 2280, 12/22/2008, §2.1*)

§24-204. Duty of Employers to Collect.

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

2. A person subject to the tax shall be assessed by the employer a pro rate share of the tax for each payroll period in which the person is engaging in an occupation. The pro rate share of the tax assessed on the person for a payroll period shall be determined by dividing the rate of the tax levied for the calendar year by the number of payroll periods established by the employer for the calendar year. For purposes of determining the pro rata share, an employer shall round down the amount of tax collected each payroll period to the nearest $\frac{1}{100}$ of a dollar. Collection of the tax shall be made on a payroll period basis for each payroll period in which the person is engaging in an occupation, except as provided in subsection .4 of this Section. For purposes of this subsection, "combined rate" shall mean the aggregate annual rate of the tax levied by the school district and the Township.

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

4. In the case of concurrent employment, an employer shall refrain from withholding the tax if the employee provides a recent pay statement from a principal employer that includes the name of the employer, the length of the payroll period and the amount of the tax withheld and a statement from the employer 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.

5. The tax shall be no more than \$52 on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed. The political subdivision shall provide a taxpayer a receipt of payment upon request by the taxpayer.

6. No employer shall be held liable for failure to withhold the tax or for the payment of the withheld tax money to the political subdivision if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office or where the employee is principally employed. Further, an employer shall not be liable for payment of the local services tax in an amount exceeding the amount withheld by the employer if the employer complies with the provisions of §24-203.2 of this Part and this Section and remits the amount so withheld in accordance with this Part.

7. Employers shall be required to remit the local services tax 30 days after the end of each quarter of a calendar year.

(Ord. 2280, 12/22/2008, §3)

§24-205. Returns.

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

(Ord. 2280, 12/22/2008, §4)

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

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

(Ord. 2280, 12/22/2008, §5)

§24-207. Self-Employed Individuals.

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

(Ord. 2280, 12/22/2008, §6)

§24-208. Individuals Engaged in More than One Occupation or Employed in More than One Political Subdivision.

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

- A. *First.* The political subdivision in which the 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.

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

(Ord. 2280, 12/22/2008, §7)

§24-209. Nonresidents Subject to Tax.

All employer and self-employed individuals residing or having their places of business outside of the political subdivision but who perform services of any type or

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

(*Ord. 2280, 12/22/2008, §8*)

§24-210. Administration of Tax.

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

2. The collector is hereby charged with the administration and enforcement of this Part and is hereby charged and empowered, subject to municipal approval, to proscribe, adopt and promulgate rules and regulations relation to any matter pertaining to the administration and enforcement of this Part, including provisions for the examination of 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 as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the collector shall have the right to appeal consistent with the local taxpayers Bill of Rights under Act 50 of 1998.

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

(*Ord. 2280, 12/22/2008, §9*)

§24-211. Suits for Collection.

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

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

(*Ord. 2280, 12/22/2008, §10*)

§24-212. Violations and Penalties.

Whoever makes any false or untrue statements on any return required by this Part, or whoever refuses inspection of the books, records or accounts in his or her custody and

control setting forth the number of employees subject to this tax who are in his or her employment, or whoever fails or refuses to file any return required by this Part shall be guilty of a violation and, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. Each day that a violation of this Part continues shall constitute a separate offense. The action to enforce the penalty herein prescribed may be instituted against any person in charge of the business of any employer who shall have failed or who refuses to file a return required by this Part.

(Ord. 2280, 12/22/2008, §11)

§24-213. Interpretation.

1. Noting contained in this Part shall be construed to empower the political subdivision to levy and collect the tax hereby imposed on any occupation not within the taxing power of the political subdivision under the Constitution of the United States of America and the laws of the Commonwealth of Pennsylvania.

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

(Ord. 2280, 12/22/2008, §12)

§24-214. Conflicting Ordinances.

Any ordinance or part of any ordinance, conflicting with the provisions of this Part is hereby repealed to the extent of said conflict.

(Ord. 2280, 12/22/2008, §13)

§24-215. Document Authorization.

The appropriate officers of the Township of Ross are hereby authorized and directed to execute any and all documents necessary to effectuate the purposes of this Part.

(Ord. 2280, 12/22/2008, §14)

Part 3**Earned Income and Net Profits Tax****§24-301. Definitions.**

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

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

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

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

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

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

Earned income - compensation as determined under §303 of the Act of March 4, 1971, P.L. 6, No. 2, known as the "Tax Reform Code of 1971," and regulations in 61 Pa.Code §101.1 *et seq.*, (relating to personal income tax), not including, however, wages or compensation paid to individuals on active military service. Employee business expenses are allowable deductions as determined under Article III of the Tax Reform Code of 1971, 72 P.S. §7303. The amount of any housing allowance provided to a member of the clergy shall not be taxable as earned income. [*Ord. 2288*]

Employee - any natural person domiciled in the Township of Ross or employed therein upon whose earned income, as described in this Section, a tax is imposed by this Part.

Employer - a person, partnership, association, corporation, institution, governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation.

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

Net profits - the net income from the operation of a business, profession, or other activity, except corporations, determined under §303 of the Act of March 4, 1971, P.L. 6, No. 2, known as the "Tax Reform Code of 1971," 72 P.S. §7303, and regulations in 61 Pa.Code §101.1 *et seq.*, (relating to personal income tax). The term does not include income which is not paid for services provided and which is in the nature of earnings from an investment. For taxpayers engaged in the business, profession or activity of farming, the term shall not include:

- (1) Any interest earnings generated from any monetary accounts or investment instruments of the farming business.
- (2) Any gain on the sale of farm machinery.
- (3) Any gain on the sale of livestock held 12 months or more for draft, breeding or dairy purposes.
- (4) Any gain on the sale of other capital assets of the farm.

[*Ord. 2288*]

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 Township of Ross.

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.

(*Ord. 1020, 11/14/1966, §1; as amended by Ord. 2288, 4/12/2010*)

§24-302. Imposition of Tax.

1. A tax for general revenue purpose of 1 percent is hereby imposed on:
 - A. Earned income received beginning January 1, 1967, and ending December 31, 1967, by residents of the Township of Ross.
 - B. Earned income received beginning January 1, 1967, and ending December 31, 1967, by nonresidents of the Township of Ross for work done or services performed or rendered in the Township of Ross.
 - C. The net profits earned beginning January 1, 1967, and ending of December 31, 1967, of businesses, professions or other activities conducted by such residents, regardless of where the same were earned.
 - D. The net profits earned beginning January 1, 1967, and ending of December 31, 1967, of businesses, professions or other activities conducted in the Township of Ross by nonresidents.

2. The tax herein levied and imposed shall continue in force on a calendar year basis or a taxpayer fiscal year basis following December 31, 1967, without annual re-enactment until such time as the Board of Commissioners of the Township of Ross shall change the rate of tax or by appropriate ordinance repeal such tax.

(*Ord. 1020, 11/14/1966, §2*)

§24-303. Declaration and Payment of Tax.

1. *Net Profits.*

A. Every taxpayer making net profits shall on or before April 15 of the current year make and file with the officer of a form prescribed or approved by the officer, a declaration of his estimated net profits during the period beginning January 1, and ending December 31, of the current year, and pay to the officer in four equal quarterly installments the tax due thereon as follows: the first installment at the time of filing the declaration, and the other installments on or before June 15, of the current year, September 15, of the current year and January 15, of the succeeding year, respectively.

B. Any taxpayer who first anticipates any net profit after April 15, of the current year, shall make and file the declaration hereinabove required on or before June 15, of the current year, September 15, of the current year, or December 31, of the current year, whichever of these dates next follows the date on which the taxpayer first anticipates such net profit, and pay to the officer in equal installments the tax due thereon on or before the quarterly payment dates which remain after the filing of the declaration.

C. Every taxpayer shall on or before April 15, of the succeeding year, make and file with the officer on a form prescribed or approved by the officer, a final return showing the amount of net profits earned during the period beginning January 1, of the current year, and ending December 31, of the current year, the total amount of tax due thereon and the total amount of tax paid thereon. At the time of filing the final return, the taxpayer shall pay to the officer the balance of tax due or shall make demand for refund or credit in the case of overpayment. Any taxpayer may, in lieu of paying the fourth quarterly installment of his estimated tax, elect to make and file with the officer on or before January 31, of the succeeding year, the final return as hereinabove required.

D. The officer may provide by regulation for the making and filing of adjusted declarations of estimated net profits, and for the payment of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required anticipates additional net profits not previously declared or finds that he has overestimated his anticipated net profits.

E. Every taxpayer who discontinues business prior to December 31, of the current year, shall within 30 days after the discontinuance of business, file his final return as hereinabove required and pay the tax due.

2. *Earned Income.*

A. *Annual Earned Income Tax Return.* Every taxpayer shall, on or before April 15, of the succeeding year, make and file with the officer on a form prescribed or approved by the officer, a final return showing the amount of earned income received during the period beginning January 1, of the current year, and ending December 31, of the current year, the total amount of tax due thereon, the amount of tax paid thereon, the amount of tax thereon that has been withheld pursuant to the provisions relating to the collection at source and the balance of tax due. At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

B. *Earned Income Not Subject to Withholding.* Every taxpayer who is employed for a salary, wage, commission or other compensation and who received

any earned income not subject to the provisions relating to collection at source, shall make and file with the officer on a form prescribed or approved by the officer, a quarterly return on or before April 30, of the current year, July 31, of the current year, October 31, of the current year, and January 31, of the succeeding year, setting forth the aggregate amount of earned income not subject to withholding by him during the 3 month periods ending March 31, of the current year, June 30, of the current year, September 30, of the current year, and December 31, of the current year, respectively, and subject to the tax, together with such other information as the officer may require. Every taxpayer making such returns shall, at the time of filing thereof, pay to the officer the amount of tax shown as due thereon.

(*Ord. 1020, 11/14/966, §3*)

§24-304. Collection at Source.

1. Every employer having an office, factory, workshop, branch, warehouse or other place of business within the Township of Ross, who employs one or more persons other than domestic servants, for a salary, wage, commission or other compensation, who has not previously registered, shall, within 15 days after becoming an employer, register with the officer his name and address and such other information as the officer may require.

2. Every employer having an office, factory, workshop, branch, warehouse or other place of business within the Township of Ross, who employs one or more persons other than domestic servants, for a salary, wage, commission or other compensation, shall deduct at the time of payment thereof, the tax imposed by this Part on the earned income due to his employee or employees, and shall, on or before April 30, of the current year, July 31, of the current year, October 31, of the current year, and January 31, of the succeeding year, file a return and pay to the officer the amount of taxes deducted during the preceding 3-month periods ending March 31, of the current year, June 30, of the current year, September 30, of the current year, and December 31, of the current year respectively. Such return, unless otherwise agreed upon between the officer and employer, shall show the name and Social Security number of each such preceding three-month period, the tax deducted therefrom, the political subdivisions imposing the tax upon such employee, the total earned income of all such employees during the preceding 3-month period, and the total tax deducted therefrom and paid with the return. Any employer who for two of the preceding four quarterly periods has failed to deduct the proper tax, or any part thereof, or has failed to pay over the proper amount of tax to the taxing authority, may be required by the officer to file his return and pay the tax monthly. In such cases, payments of tax shall be made to the officer on or before the last day of the month succeeding the month for which the tax was withheld.

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

A. An annual return showing the total amount of earned income paid, the total amount of tax deducted, and the total amount of tax paid to the officer for the period beginning January 1, of the current year, and ending December 31, of the current year.

B. A return withholding statement for each employee employed during all or

any part of the period beginning January 1, of the current year, and ending December 31, of the current year, setting forth the employee's name, address and Social Security number, the amount of earned income paid to the employee during said period, the amount of tax deducted, the political subdivisions imposing the tax upon such employee, the amount of tax paid to the officer. Every employer shall furnish two copies of the individual return to the employee for whom it is filed.

4. Every employer who discontinues business prior to December 31, of the current year, shall within 30 days after the discontinuance of business, file the returns and withholding statements required in this Section and pay the tax due.

5. Except as otherwise provided in §24-509, every employer who willfully or negligently fails or omits to make the deductions required by this Section shall be liable for payment of the taxes which he as required to withhold to the extent that such taxes have not been recovered from the employee.

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

(Ord. 1020, 11/14/1966, §4)

§24-305. Powers and Duties of Officer.

1. It shall be the duty of the officer to collect and receive the taxes, fines and penalties imposed by this Part. It shall also be the duty to keep a record showing the amount received by him from each person or business paying the tax and the date of such receipt.

2. The officer, before entering upon his official duties shall give and acknowledge a bond to the Township of Ross. If the Board of Commissioners shall by resolution designate any bond previously given by the officer as adequate, such bond shall be sufficient to satisfy the requirements of this subsection.

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

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

C. Such bond shall be taken in the name of the Township of Ross or in the name of the Township of Ross and North Hills School District and shall be for the use of such political subdivision or subdivisions appointing the officer, where the same officer is appointed by the School District and the Township and for the use of such other person or persons for whom money shall be collected or received, or as his or her interest shall otherwise appear, in case of a breach of any of the conditions thereof by the acts or neglect of the principal on the bond.

D. The Township of Ross, or if a joint bond is provided to the Township of Ross and North Hills School District, either political subdivision or any person may sue upon the said bond in its or his own name for its or his own use.

E. Such bond shall contain the name or names of the surety company or companies bound thereon. The Township of Ross or the Township of Ross and North Hills School District, if a combined bond is provided, shall fix the amount of the bond at an amount equal to the maximum amount of taxes which may be in the possession of the officer at any given time.

F. The Township of Ross or the Township of Ross and North Hills School District, if a combined bond is provided, may, at any time upon cause shown and due notice to the officer and his surety or sureties, require or allow the substitution or the addition of a surety company acceptable to the Township of Ross or to the Township or Ross and North Hills School District, as the case may be, for the purpose of making the bond sufficient in amount, without releasing the surety or sureties first approved from any accrued liability or previous action on such bond.

G. The Township of Ross or the Township of Ross and North Hills School District, as the case may be, shall designate the custodian of the bond required to be given by the officer.

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

4. With the prior approval of the Board of Commissioners of the Township of Ross, the officer shall refund, on petition of, and proof by the taxpayer, earned income tax paid on the taxpayer's ordinary and necessary business expenses, to the extent that such expenses are not paid by the taxpayer's employer.

5. The officer and agents designated by him are hereby authorized to examine the books, papers and records of any employer or of any taxpayer or of any person whom the officer reasonably believes to be an employer or taxpayer, in order to verify the accuracy of any declaration or return, or if no declaration or return was filed, to ascertain the tax due. Every employer and every taxpayer and every person whom the officer reasonably believes to be an employer or taxpayer, is hereby directed and required to give to the officer, or to any agent designated by him, the means, facilities and opportunity for such examination and investigations as are hereby authorized.

6. Any information gained by the officer, his agents or by any other official or agent of the taxing district, as the result of any declarations, returns, investigations, hearings or verifications required or authorized by this Part shall be confidential, except for official purposes and except in accordance with a proper judicial order, or as otherwise provided by law.

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

(Ord. 1020, 11/14/1966, §5)

§24-306. Compensation of Income Tax Officer.

The income tax officer shall receive such compensation for his services and expenses as shall be determined by the Board of Commissioners of the Township of Ross from time to time. In the case of a single collector established by the Board of Commissioners of the Township of Ross and the Board of Directors of North Hills School District, such taxing jurisdictions shall share in the compensation and expenses of a single officer according to the proportionate share that the total annual collections for each jurisdiction bears to the total annual collection for all political subdivisions in a single collector district, except that with the agreement of two-thirds of all participating political subdivisions, a different manner of sharing may be substituted.

(Ord. 1020, 11/14/1966, §6)

§24-307. Suit for Collection of Tax.

1. The officer may sue in the name of the Township of Ross for the recovery of taxes due and unpaid under this Part.

2. Any suit brought to recover the tax imposed by this Part shall be begun within 3 years after such tax is due, or within 3 years after the declaration or return has been filed, whichever date is later; provided, however, that this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:

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

B. Where an examination of the declaration or return filed by any person, or of other evidence relating to such declaration or return in the possession of the officer, reveals a fraudulent evasion of taxes, there shall be no limitation.

C. In the case of substantial understatement of tax liability of 25 percent or more, and no fraud, suit shall be begun within 6 years.

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

E. This Section shall not be construed to limit the Board of Commissioners from recovering delinquent taxes by any other means provided by this act.

3. The officer may sue for the recovery of an erroneous refund provided that such suit is begun 2 years after making such refund, except that the suit may be brought within 5 years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

(Ord. 1020, 11/14/1966, §7)

§24-308. Interest and Penalties.

If for any reason the tax is not paid when due, interest at the rate of 6 percent on the amount of said tax, and an additional penalty of $\frac{1}{2}$ of 1 percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

(*Ord. 1020, 11/14/1966, §8*)

§24-309. Fines and Penalties.

1. Any person who fails, neglects or refuses to make any declaration or return required by this Part, any employer who fails, neglects or refuses to register or to pay the tax deducted from his employees, or fails, neglects or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the officer or any agent designated by him to examine his books, records and papers, and any person who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amounts of his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this Part shall, upon conviction thereof before any magisterial district judge, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and, in default of payment of said fine and costs to be imprisoned for a period not exceeding 30 days in the Allegheny County Jail. [*Ord. 2288*]

2. Any person who divulges any information which is confidential under the provisions of this Part shall, upon conviction thereof, before any magisterial district judge, be sentenced to pay a fine of not more than \$500 for each offense and costs and, in default of payment of said fines and costs to be imprisoned for a period not exceeding 30 days in the Allegheny County Jail. [*Ord. 2288*]

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

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

(*Ord. 1020, 11/14/1966, §9; as amended by Ord. 1726, 10/14/1991, §24-509; and by Ord. 2288, 4/12/2010*)

§24-310. Authority.

This Part and the tax imposed hereunder is adopted under and by virtue of the authority contained in the Act of the General Assembly of the Commonwealth of Pennsylvania No. 511, approved the 31st day of December, 1965, entitled the Local Tax Enabling Act of 1965, its supplements and amendments, 53 P.S. §6901 *et seq.*, the provisions of which are hereby accepted and adopted by the Board of Commissioners of the Township of Ross, and where the interpretation or terms or provisions of this Part are not in accord with or in compliance with the provisions of said Act of Assembly, the provisions of said Act of Assembly are intended to be ordained and enacted by this Part as fully as though incorporated, set forth and made part of this Part.

(*Ord. 1020, 11/14/1966, §10*)

Part 4**Admissions Tax****§24-401. Short Title.**

This Part shall be known and may be cited as the “Ross Township Admissions Tax Ordinance.”

(*Ord. 1625, 10/31/1988, §I*)

§24-402. Definitions.

Unless otherwise expressly stated, the following terms shall have, for the purpose of this Part, the meanings herein indicated:

Admission - the term “admission” shall be a monetary charge of any kind whatever, including donations, contributions and dues or membership fees, periodical or otherwise, charged or paid for the privilege of attending amusements or participating in amusements as hereinafter defined.

Admissions tax collector - the term “admissions tax collector” shall be the person or officer designated by a Resolution of the Board of Commissioners of the Township of Ross to effectuate the terms and provisions of this Part and to collect the tax herein levied within the Township of Ross.

Amusement - the term “amusement” shall mean all manner and form of entertainment including, among others, but not limited to, the following: Theatrical performance, operatic performance, carnival, circus, show concert, lecture, sports event, swimming or bathing pool, vaudeville show, side show, amusement park, dance hall, and all forms of entertainment therein, golf course, miniature golf course, bowling alley, billiard game, athletic contest, auto race, midget auto race, and any other form of diversion, sport, or recreation for which admission is charged for the purpose of viewing or for the purpose of participating therein. Provided: That “amusement” shall not include any form of entertainment 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 refreshment or merchandise.

Board - the term “Board” shall mean the Board of Commissioners of the Township of Ross, Allegheny County, Pennsylvania.

PERSON - the term “person” shall include natural persons, firms, associations, co-partnerships, or corporations. Whenever used in any clause prescribing and imposing a penalty, or both, the term “person” as applied to a corporation or association, shall mean the officers thereof.

In this Part, the singular shall include the plural and the masculine shall include the feminine and the neuter.

(*Ord. 1625, 10/31/1988, §II*)

§24-403. Imposition of Tax.

A tax is hereby imposed for general revenue purposes at the rate of 5 percent on the

price of admissions to each and every amusement and for the privilege of participating in amusements within the Township of Ross; provided, nevertheless, that where no fixed admission is charged, the within imposed tax shall be based upon the gross admissions collected.

(*Ord. 1625, 10/31/1988, III*)

§24-404. Permits.

1. After the effective date of this Part, any person desiring to conduct or to continue to conduct any amusement within Ross Township shall file with the admissions tax collector an application for a permanent amusement permit or a temporary amusement permit, as the case may be.

2. The admissions tax collector shall procure at the expense of Ross Township, a sufficient number of permit forms, on each of which the following information shall be printed or inserted in ink or by typewriter:

- A. The name of Ross Township.
- B. Whether a temporary or a permanent permit.
- C. The name and address of the person receiving the permit.
- D. The type of amusement.
- E. The period in which the permit is issued.
- F. The number of the permit.
- G. The date when the permit was issued.
- H. The signature of the admissions tax collector.

3. Every permit shall be issued in duplicate. The original shall be given to the person applying for the permit and the duplicate shall be kept on file by the admissions tax collector.

4. In the case of loss, defacement or destruction of any permit, the person to whom the permit was issued shall apply to the admissions tax collector, who may issue a new permit, for which a fee in an amount as established from time to time by resolution of the Board of Commissioners shall be charged. The amusement permit shall be displayed at the place for which it was issued. [*Ord. 2288*]

(*Ord. 1625, 10/31/1988, §IV; as amended by Ord. 2288, 4/12/2010*)

§24-405. Reports.

1. Every holder of a permanent permit shall, on or before the fifteenth day of each month, transmit to the admissions tax collector a report, under oath or affirmation, of the total admissions charged or collected and the total amount of tax due from such person upon such admissions under this Part, and at the same time shall pay over to the tax collector the entire amount of tax due.

2. Every holder of a temporary certificate shall, at the close of each day on which the amusement is held, pay over to the admissions tax collector the amount of tax due from such person under this Part upon admissions for such day, and at the same time shall submit to the admissions tax collector a report of the total admissions charged or collected on such day and the total amount of tax due on such admissions. On the day of expiration of such temporary permit, the person to whom such permit is issued shall,

in addition, submit a report, under oath or affirmation, of all admissions charged or collected during the period in which such temporary permit was in effect and of all taxes due and paid.

3. Provided, that in every case, the admissions tax collector shall furnish to the person paying any tax levied under this Part a receipt for the payment of such tax.

(*Ord. 1625, 10/31/1988, §V*)

§24-406. Penalty for Delinquent Payment.

If any tax levied in pursuance of this Part shall not be paid when due, a penalty of 10 percent of the amount of tax due and unpaid shall be added thereto.

(*Ord. 1625, 10/31/1988, §VI*)

§24-407. Information Disclosure.

Any information gained by the admissions tax collector or any other official or agent of Ross Township as a result of any returns, investigations, or verifications 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 any information contrary to the provisions of this Section shall constitute a violation of this Part.

(*Ord. 1625, 10/31/1988, §VII*)

§24-408. Methods of Recovery.

All taxes imposed by this Part, together with all penalties, shall be recoverable by Ross Township as other debts of like amounts are recovered.

(*Ord. 1625, 10/31/1988, §VIII*)

§24-409. Penalties 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 \$600 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. Each day that a violation of this Part continues shall constitute a separate offense.

(*Ord. 1625, 10/31/1988, §IX; as amended by Ord. 1726, 10/14/1991, §24-609; and by Ord. 2288, 4/12/2010*)

Part 5**Real Estate Taxes****A. Payment Dates****§24-501. Real Estate Tax Payment Dates.**

1. The Ross Township Real Estate Tax Collector shall grant discounts and impose penalties for the real estate tax predicated upon the postal service postmark rather than date of receipt.

2. When the payment is hand delivered or mailed with the utilization of a “postage meter,” the date of receipt shall be controlling.

3. The real estate tax collector shall note the controlling dates and the provisions of this Part on the real estate tax statement.

4. Any party aggrieved by the procedure set forth herein, shall be entitled to a hearing before a committee comprised of:

A. Ross Township Tax Collector.

B. Ross Township Solicitor.

C. Ross Township Finance Director.

D. Two members of the Ross Township Board of Commissioners, who shall be appointed by the Chairperson thereof.

5. If the hearing committee finds in favor of the aggrieved person, the Township of Ross shall have no right of appeal.

6. If the hearing committee finds against the aggrieved person, he/she/it shall have the right of appeal from an administrative agency to the Court of Common Pleas of Allegheny County, Pennsylvania.

(Ord. 1929, 12/23/1996, §8.06)

B. Interim Assessment**§24-511. Notice to Finance Director of Issuance of Building Permits.**

The Ross Township Building Code Official shall advise the Ross Township Finance Directress or her designee of the issuance of all building permits for new construction and/or improvements.

(*Ord. 1944, 7/28/1997, §1; as amended by Ord. 2288, 4/12/2010*)

§24-512. Information to Be Shared with North Hills School District.

The Ross Township Finance Directress shall share this information with the Director of Fiscal Management and Support Services of the North Hills School District.

(*Ord. 1944, 7/28/1997, §2*)

§24-513. Notice to Allegheny County Board of Property Assessment, Appeals and Review.

Either the Ross Township Finance Directress or the North Hills School District Director of Fiscal Management and Support Services, or their respective designee, are directed to notify the Allegheny County Board of Property Assessments, Appeals and Review (Assessor's Office) or such other authority responsible for the assessment of property within the Township of Ross of the issuance of the building permit for new construction and/or the improvement of an existing structure within the Township of Ross.

(*Ord. 1944, 7/28/1997, §3*)

§24-514. Exempt Property Excepted.

The direction contained herein shall not extend to real estate which is otherwise exempt from real estate taxes in the Township of Ross.

(*Ord. 1944, 7/28/1997, §4*)

§24-515. Reassessment.

Upon reassessment, any interimly reassessed property shall be added to or revised on the Ross Township real estate tax duplicate for that calendar year.

(*Ord. 1944, 7/28/1997, §5*)

§24-516. Proportionate Reassessment.

The reassessed property shall be taxable for Ross Township real estate tax purposes for the proportionate part of the calendar year remaining after the property was new constructed and/or improved.

(*Ord. 1944, 7/28/1997, §6*)

§24-517. New Construction to Be Measured at Time of Occupancy.

The entire improvement or new construction shall generally be measured at and from the time of occupancy.

(*Ord. 1944, 7/28/1997, §7*)

§24-518. Occupancy from First Day of Month.

Occupancy occurring during a month shall be treated as occurring on the first day of the following month.

(Ord. 1944, 7/28/1997, §8)

§24-519. Tax Collector to Be Notified of Additions and Revisions.

A certified list of additions and revisions will be furnished by the Township of Ross to the Ross Township Real Estate Tax Collector.

(Ord. 1944, 7/28/1997, §9)

§24-520. Tax Collector to Notify Property Owner.

Within 10 days the Ross Township Real Estate Tax Collector shall notify the property owner of the real estate taxes due and owing to the Township of Ross.

(Ord. 1944, 7/28/1997, §10)

C. Senior Citizens Tax Relief

§24-521. 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.

County - Allegheny County.

Eligible taxpayer - a longtime owner/occupant of a principal residence in the County who is: (A) a single person aged 60 or older during a calendar year in which County real property taxes are due and payable and whose household income does not exceed \$30,000; or (B) married persons if either spouse is 60 years or older during calendar year in which County real property taxes are due and payable whose combined household income does not exceed \$30,000; or (C) an unmarried widow or widower aged 50 or older during the calendar year in which County real property taxes are due and payable and whose household income does not exceed \$30,000; or (D) a permanently disabled person aged 18 or older during the calendar year in which County 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 the calendar years prior to 1999, and 50 percent 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 percent of all benefits received under the Federal Social Security Act (except medical benefits) for calendar years 1999 and thereafter, 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, worker's 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 for 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 and 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 part of a government or nonprofit 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 part 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 association, 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 statutes 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, 3 P.S. §4751-1 *et seq.*

Special tax provisions - a program of tax relief for eligible taxpayers authorized under Act 77, as amended.

Treasurer - the Treasurer of Allegheny County.

(*Ord. 2050, 6/25/2001, §1*)

§24-522. Special Tax Provision.

1. All eligible taxpayers in the Township 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 Ross Township who are longtime owner/occupants shall be entitled to apply for and receive a discount of 15 percent on the gross or face amount of Ross Township real property taxes then due and owing during a tax year on an eligible taxpayer(s) primary personal residence; and this discount shall not be in derogation of the allowable 2 percent discount permitted to all taxpayers for early payment.

(*Ord. 2050, 6/25/2001, §2*)

§24-523. Participation in Program.

Any person paying property taxes in the Township may apply for certification as a participant in the program authorized under this Part. The Township of Ross will receive notification from Allegheny County in regard to individuals that qualify for participation and will not require further application. In order to be eligible to participate in the program, the person must meet the following conditions:

A. The person must be a 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 personal residence of the person(s).

D. The person's household income must not exceed \$30,000.

(*Ord. 2050, 6/25/2001, §3*)

§24-524. Rules and Regulations.

The office of the Treasurer, the office of the Property Assessment and the Finance Director of the Township of Ross shall have the authority to promulgate rules and regulations for the administration of the Program established under this Part. The Township of Ross shall base its program on these rules. 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; provision of the tax bill or receipt for the 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. 2050, 6/25/2001, §4*)

Part 6**Gross Receipts Tax****§24-601. Definitions.**

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

Business -

(1) Carrying on or exercising whether for gain or profit or otherwise within the Township of Ross any trade, business including, but not limited to, financial business as hereinafter defined, profession, vocation, service, construction, communication or commercial activity, or making sales to persons or rendering services from or attributable to an office or place of business in the Township of Ross.

(2) Shall not include the following: any business which is subject to the Township of Ross mercantile tax [Part 7]; the business of any political subdivision, any employment for a wage or salary, any business upon which the power to levy a tax is withheld by law.

Financial business - the services and transactions of banks and bankers, trusts, credit and investment companies, where not prohibited by law, holding companies, dealers and brokers in money, credits, commercial paper, bonds, notes, securities and stocks, monetary metals, factors and commission merchants.

Gross receipts - cash, credits, property of any kind or nature, received in or allocable or attributable to the Township of Ross from any business or by reason of any sales made including resales of goods, wares or merchandise taken by a dealer as a trade-in or as part payment for other goods, wares or merchandise, or services rendered, or commercial or business transactions had within the Township of Ross, without deduction therefrom on account of the cost of property sold, materials used, labor, service, or other costs, interest, or discount paid, or any other expense. "Gross receipts" shall exclude:

(1) The amount of any allowance made for goods, wares or merchandise taken by a dealer as a trade-in or as part payment for other goods, wares and merchandise in the usual and ordinary course of his business.

(2) In the case of a financial business, the cost of securities and other property sold, exchanged, paid at maturity, or redeemed, and moneys or credits received in repayment of advances, credits and loans, but not to exceed the principal amount of such advances, credits and loans, and shall also exclude deposits.

(3) In the case of a broker, or commissions paid by him to another broker or sales person on account of a purchase or sales contract initiated, executed or cleared in conjunction with such other broker.

(4) Receipts by dealers from sales to other dealers in the same line where the dealer transfers title or possession at the same price for which he acquires

the goods, wares or merchandise.

(5) Receipts or that portion thereof attributable to interstate or foreign commerce or to an office or place of business regularly maintained by the taxpayer, outside the limits of the Township of Ross, and not for the purpose of evading the payment of this tax and those receipts which the Township of Ross is prohibited from taxing by law. Such receipts shall be segregated as set forth in §24-603.3 of this Part. "Gross receipts" shall include both cash and credit transactions.

Person - any natural person, partnership, unincorporated association or corporation, nonprofit or otherwise. Whenever used in any provision proscribing a fine or a penalty, the word "person" as applied to partnership shall mean the partners thereof, and as applied to corporations or unincorporated associations, shall mean the officers thereof.

Tax collector - the person, firm or corporation appointed by the Board of Commissioners of the Township of Ross to administer the provisions of this Part.

Tax year end - the 12-month period beginning January 1, 1977, to and including December 31, 1977, and each succeeding 12-month period.

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

Wholesale dealer or wholesale vendor - any person who sells to dealers in or vendors of goods, wares and merchandise.

(Ord. 1260, 12/27/1976, §1)

§24-602. Imposition and Rate of Tax.

Every person engaging in any business in the Township of Ross beginning with the tax year 1977 and annually thereafter, shall pay an annual tax at the rate of $\frac{3}{4}$ mill on each dollar of volume of the gross annual receipts thereof; provided, nevertheless, that said earnings are greater than \$1,000 per annum.

(Ord. 1260, 12/27/1976, §2)

§24-603. Computation of Gross Annual Receipts.

1. Every person, subject to the payment of the tax hereby imposed who has commenced his business at least 1 full year prior to the beginning of any tax year, shall compute his annual gross receipts received by him during the preceding calendar year.

2. Every person, subject to the payment of the tax hereby imposed who has commenced his business less than 1 full year prior to the tax year 1977, or who has commenced his business subsequent to the beginning of any tax year, for such tax year, shall compute his annual gross receipts upon the actual gross receipts received by him during the part of such tax year remaining and on the actual gross receipts of his first full year for the second full year tax he engages in business, as the case may be. In the case of business commencing less than 1 full year prior to any tax year, the average monthly volume of business multiplied by 12 shall be the basis for computing the gross volume of business for the first full tax year.

3. Where a receipt in its entirety cannot be subjected to the tax imposed by this Part by reason of the provisions of the Constitution of the United States, or any other

provision of law, including the exemptions within this Part, the tax collector shall establish rules and regulations and methods of allocation and evaluation so that only that part of such receipt which is properly attributable and allocable to the doing of business in the Township of Ross shall be taxed hereunder. The tax collector may make such allocation with due regard to the nature of the business concerned on the basis of mileage division of the receipt according to the number of jurisdictions in which it may be taxed, the ratio of the value of the property or assets of the taxpayer owned and situated in the Township of Ross to the total property or assets of the taxpayer wherever owned and situated, or any other method or methods of calculation other than the foregoing, calculated to effect a fair and proper allocation. Every person who ceases to carry on a business during any tax year shall be permitted to apportion his tax for such tax year and shall pay for such tax year in an amount to be computed by multiplying his gross receipts for the preceding full calendar year by a fraction whose numerator shall be the number of months such person was in business during the tax year and whose denominator shall be twelve.

4. Every person subject to the payment of the tax hereby imposed who engages in a business, temporary, seasonal or itinerant by its nature, shall compute his annual gross receipts on the actual gross receipts received by him during such tax year.

5. Every person subject to the payment of the tax hereby imposed and who is also subject to the occupational privilege tax levied by Part may deduct said occupational privilege tax from the amount of tax due and owing under the provisions of this Part. (*Ord. 1260, 12/27/1976, §3*)

§24-604. Returns and Registration.

1. Every person subject to the tax imposed by this Part shall forthwith register with the tax collector and set forth his name, address, business address, and the nature of the business activity in which he is engaged.

2. Every return shall be made upon a form furnished by the tax collector. Every person making a return shall certify the correctness thereof.

3. Every person subject to the tax imposed by this Part who has commenced his business at least 1 full year prior to the beginning of any tax year shall, on or before April 15, 1977, and annually thereafter file with the tax collector a return setting forth his name, his business and business address, and such other information as may be necessary in arriving at the annual gross volume of business transacted by him during the preceding year and the amount of the tax due.

A. Payment is to be made quarterly on the basis of the anticipated tax with the first payment and an estimated tax return due on or before April 15, 1977; second payment and any amended tax returns due on or before July 15, 1977, and the third payment and any amended tax return due on or before October 15, 1977, and with the final amended tax return and any balance due on or before March 15, 1978, and annually thereafter on the same basis.

4. Every person subject to the tax imposed by this Part who has commenced his business less than 1 full year prior to the beginning of the tax year 1977, shall on or before April 15, 1977, file with the tax collector a return setting forth his name, his business, business address, and such other information as may be necessary in arriving at the actual volume of business transacted by him during the period of operation prior

to January 1, 1977, and the amount of the tax due.

A. Payment is to be made quarterly on the basis of the anticipated tax with the first payment and an estimated tax return due on or before April 15, 1977; second payment and any amended tax returns due on or before July 15, 1977, and the third payment and any amended tax return due on or before October 15, 1977, and with the final amended tax return and any balance due on or before March 15, 1978, and annually thereafter on the same basis.

5. Every person subject to the tax imposed by this Part who commences business subsequent to the beginning of any tax year for such tax year shall on or before January 31 of the succeeding tax year file a return with the tax collector setting forth his name, his business, his business address, and such other information as may be necessary in arriving at the actual gross volume of business transacted by him during such tax period and the amount of the tax due.

6. Every person subject to the tax imposed by this Part who commences business subsequent to the beginning of any tax year shall on or before April 15 of the succeeding tax year file a return with the tax collector setting forth his name, his business, his business address and such other information as may be necessary in arriving at the gross volume of business for the first full tax year and the amount of tax due. The average monthly volume of business transacted in the preceding year multiplied by twelve shall be the basis for computing the gross volume of business for the first full tax year.

7. Every person subject to the payment of the tax imposed by this Part who engages in a business temporary, seasonal or itinerant by its nature shall within 7 days from the day he completes such business, file a return with the tax collector setting forth his name, his business, his business address and such other information as may be necessary in arriving at the actual gross volume of business during the tax period and the amount of tax due.

(Ord. 1260, 12/27/1976, §4)

§24-605. Payment at the Time of the Filing of the Return.

The person making the return shall at the time of filing the return pay the amount of tax shown as due thereon to the tax collector.

(Ord. 1260, 12/27/1976, §5)

§24-606. Duties and Authorization of the Tax Collector.

1. It shall be the duty of the tax collector to collect and receive the taxes, fines and penalties imposed by this Part. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipts.

2. The tax collector is hereby charged with the administration and enforcement of the provisions of this Part, and is hereby empowered to prescribe, adopt and promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provision for the reexamination and correction of returns, and the payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to make refunds where necessary. Any person aggrieved by any decision of the tax collector shall have the right to appeal to the Court of Common Pleas of Allegheny County, Pennsylvania, as in other

cases provided.

3. The tax collector is hereby authorized to compel the production of books, papers, and records, and the attendance of all persons before him whether as parties or witnesses whom he believes to have knowledge of such receipts.

4. The tax collector is hereby authorized to examine the books, papers, and records of any taxpayer or supposed taxpayer, in order to verify the accuracy of any return made, or, if no return was made, to ascertain the tax due. Every such taxpayer or supposed taxpayer is hereby directed and required to give to the treasurer or his duly appointed deputy, the means, facilities and opportunities for such examinations and investigations as are hereby authorized.

(*Ord. 1260, 12/27/1976, §6*)

§24-607. Suit on Collection; Penalty.

1. The tax collector may sue for the recovery of taxes due and unpaid under this Part.

2. If for any reason the tax is not paid when due in each year, interest at the rate of 6 percent per annum and an additional penalty of $\frac{1}{2}$ of 1 percent of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor, in addition, shall be liable for the costs of collection and the interests and penalties herein imposed.

(*Ord. 1260, 12/27/1976, §7*)

§24-608. Fines and Penalties.

Whoever makes any false or untrue statements on his return, or who refuses to permit inspection of the books, records or account of any business in his custody or control when the right to make such inspection by the tax collector is requested, and whoever fails or refuses to file a return required by this Part, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. Each day that a violation of this Part continues shall constitute a separate offense.

(*Ord. 1260, 12/27/1976, §8; as amended by Ord. 1726, 10/14/1991, §24-208; and by Ord. 2288, 4/12/2010*)

§24-609. Saving Clause.

1. Nothing contained in this Part shall be construed to empower the Township of Ross to levy and collect the taxes hereby imposed on any person or any business or any portion of any business not within the taxing power of the Township of Ross under the Constitution of the United States and the laws and the Constitution of the Commonwealth of Pennsylvania.

2. If the tax, or any portion thereof, imposed upon any person under the provisions of this Part shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth of Pennsylvania, the decision of the court shall not affect or impair the right to impose the taxes or the validity of the taxes so imposed upon other persons as herein provided.

3. 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, the other provisions of this Part, or the application of such provisions to other circumstances, shall remain in full force and effect. The intention of the Board of Commissioners of the Township of Ross is that the provisions of this Part shall be severable and that this Part would have been adopted if any such illegal or unconstitutional provisions had not been included.

(Ord. 1260, 12/27/1976, §9)

§24-610. Payment under Protest; Refunds.

The tax collector is hereby authorized to accept payment under protest of the amount of business privilege tax claimed by the Township of Ross in any case where the taxpayer disputes the validity or the amount of the Township's claim for this tax. If it is thereafter judicially determined by a court of competent jurisdiction that the Township of Ross has been overpaid, the amount of the overpayment shall be refunded to the taxpayer.

(Ord. 1260, 12/27/1976, §10)

Part 7**Mercantile Tax****§24-701. Definitions.**

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:

Broker - merchandise broker, factor or commission merchant.

Gross volume of business - both cash and credit transactions.

License year - the period beginning January 1, 1977, and ending December 31, 1977, and thereafter to each following calendar year or fiscal year, as the case may be, or any part thereof.

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

Retail dealer or retail vendor -

(1) Any person who is a dealer in or vendor of goods, wares or merchandise other than a wholesale dealer, wholesale vendor or broker.

(2) Shall not include nonprofit corporations or associations, or agencies and political subdivisions of the government of the United States or of the Commonwealth of Pennsylvania, or any person disposing of merchandise of his own growth, production or manufacture.

(3) Shall mean a person who sells goods, wares or merchandise for resale to dealers in or vendors of goods, wares or merchandise, whether or not the goods, wares or merchandise are resold in the same form, or in an altered or changed form, or are consumed directly in the manufacturing, processing or fabricating of tangible personal property, which is then sold.

Tax collector - that person, firm or corporation appointed by the Board of Commissioners of the Township of Ross who shall be responsible for the collection of the tax herein imposed.

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

(Ord. 1261, 12/27/1976, §1)

§24-702. Licenses.

Every person desiring to continue to engage in, or hereafter, to begin to engage in, the business of wholesale or retail dealer in or wholesale or retail vendor of goods, wares and merchandise and any person conducting a restaurant or other place where food, drink or refreshments are sold, shall, on or before the first Monday of July of the license year, or prior to commencing business in the license year, procure a mercantile license for the Township of Ross from the tax collector, who shall issue the same in an amount, as established from time to time by resolution, for a wholesale or retail license,

and an amount as established from time to time by resolution, for each of his places of business for the license year. Such licenses shall be conspicuously posted at the place of business, or at each of the places of business, of every person at all times.

(*Ord. 1261, 12/27/1976, §2; as amended by Ord. 1726, 10/14/1991, §24-402*)

§24-703. Imposition and Rate of Tax.

For the period beginning January 1, 1977, and ending December 31, 1977, and thereafter for each calendar year or fiscal year of the Township of Ross, as the case may be, or any part thereof, the Township of Ross does not hereby impose a mercantile license tax in the manner and at the rates hereinafter set forth; provided, nevertheless, that said earnings are greater than \$1,000 per annum.

A. Wholesale dealers in or wholesale vendors of goods, wares or merchandise at the rate of $\frac{3}{4}$ mill on each \$1 of the volume of the annual gross business transacted by him. In the case of brokers, the term "gross business" shall mean "gross commission earned."

B. Retail dealers in or retail vendors of goods, wares or merchandise, and all persons engaged in conducting restaurants, or other places where food, drink or refreshments are sold, at the rate of $\frac{3}{4}$ mill on each \$1 of the volume of the annual gross business transacted by him.

C. Wholesale and retail dealers in or wholesale and retail vendors of goods, wares or merchandise, at the rate of $\frac{3}{4}$ mill on each \$1 of the volume of annual gross wholesale business transacted by him and $\frac{3}{4}$ on each \$1 of the volume of the annual gross retail business transacted by him.

D. The tax imposed herein shall apply whether or not the taxed activity is conducted together with some other business or occupation. The tax imposed by this Section shall not apply to the dollar volume of business derived from the resale of goods, wares or merchandise taken by a dealer as a trade-in or part payment for other goods, wares or merchandise, except to the extent that the resale price exceeds the trade-in allowance.

(*Ord. 1261, 12/27/1976, §403*)

§24-704. Computation of Volume of Business.

1. Every person subject to the payment of the tax hereby imposed, who has commenced his business at least 1 full year prior to the beginning of the license year, shall compute his annual gross volume of business upon the annual gross amount of business transacted by him during the preceding calendar year.

2. Every person subject to the payment of the tax hereby imposed, who has commenced or who commences his business less than 1 full year prior to the beginning of the license year, shall compute his annual gross volume of business for such license year upon the gross volume of business transacted by him during the first month he engages in business, multiplied by 12.

3. Every person subject to the payment of the tax hereby imposed, who commences his business subsequent to the beginning of the license year, shall compute his annual gross volume of business for such license year upon the gross volume of business transacted by him during the first month of his engaging in business,

multiplied by the number of months or fraction thereof he engages in business in such license year.

4. Every person subject to the payment of the tax hereby imposed, who engages in a business temporary, seasonal or itinerant by its nature, shall compute his annual gross volume of business upon the actual gross amount of business transacted by him during such license year.

5. Every person who shall discontinue business during the license year after having paid the mercantile tax for the entire year, upon making proper application to the tax collector, shall be entitled to receive a refund of a pro-rata amount of the tax paid, based upon the period of time he was not in business during the license year.

(*Ord. 1261, 12/27/1976, §4*)

§24-705. Returns.

1. Every return shall be made upon a form furnished by the tax collector. Every person making a return shall certify the correctness thereof by affidavit.

2. Every person subject to the tax imposed by this Part, who has commenced his business at least 1 full year prior to the beginning of the license year, shall, on or before the fifteenth day of April following, file with the tax collector a return setting forth his name, business and business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during the preceding calendar year and the amount of tax due. Payment is to be made quarterly on the basis of the anticipated tax with the first payment and an estimated tax return due on or before April 15, 1977; second payment and any amended tax returns due on or before July 15, 1977; the third payment and any amended tax return due on or before October 15, 1988 and with the final amended tax return and any balance due on or before March 15, 1978, and annually thereafter on the same basis.

3. Every person subject to the tax imposed by this Part, who has commenced his business less than 1 full year prior to the beginning of the license year, shall, on or before the fifteenth day of April following, file with the tax collector a return setting forth his name, business and business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during his first month of business, and the amount of the tax due. Payment is to be made quarterly on the basis of the anticipated tax with the first payment and an estimated tax return due on or before April 15, 1977; second payment and any amended tax returns due on or before July 15, 1977; the third payment and any amended tax return due on or before October 15, 1977, and with the final amended tax return and any balance due on or before March 15, 1978, and annually thereafter on the same basis.

4. Every person subject to the tax imposed by this Part who commences business subsequent to the beginning of the license year, shall within 40 days from the date of commencing such business, file a return with the tax collector, setting forth his name, business, business address and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during his first month of business and the amount of the tax due.

5. Every person subject to the tax imposed by this Part, who engages in a business temporary, seasonal or itinerant by its nature, shall within 7 days from the date he completes such business, file a return with the tax collector, setting forth his

name, business, business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during such period and the amount of tax due.

(Ord. 1261, 12/27/1976, §5)

§24-706. Payment.

At the time of filing the return, the person making the same shall pay the amount of tax shown as due thereon to the tax collector.

(Ord. 1261, 12/27/1976, §6)

§24-707. Powers and Duties of Tax Collector.

1. It shall be the duty of the tax collector to collect and receive the taxes, fines and penalties imposed by this Part. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipt.

2. The tax collector is hereby charged with the administration and enforcement of the provisions of this Part, and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the reexamination and correction of returns, and payments alleged or found to be incorrect, or as to which an overpayment is claimed, or found to have occurred. Any person aggrieved by any decision of the tax collector shall have the right to appeal to the Court of Common Pleas of Allegheny County, Pennsylvania, as in other cases provided.

3. The tax collector, or his duly authorized agents, is hereby authorized to examine the books, papers and records of any taxpayer or supposed taxpayer in order to verify the accuracy of any return made, or if no return has been made, to ascertain the tax due. Every such taxpayer, or supposed taxpayer, is hereby directed and required to give to the tax collector or his authorized agent, the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

(Ord. 1261, 12/27/1976, §7)

§24-708. Suit on Collection; Penalties.

1. All taxes imposed by this Part, together with the penalties imposed under this Part, shall be recoverable by suit at the instance of the tax collector as other debts of like amount are recoverable.

2. If for any reason the tax is not paid when due, interest at the rate of 6 percent per annum on the amount of said tax, and an additional penalty of $\frac{1}{2}$ of 1 percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

(Ord. 1261, 12/27/1976, §8)

§24-709. Fines and Penalties.

Whoever makes a false or untrue statement on his return or who refuses to permit inspection of the books, records or accounts in his custody or control of any business,

when the right to make such inspection by the tax collector, or his duly authorized agent, is requested, and whoever fails or refuses to file a return required to be filed by this Part, and whoever fails or refuses to procure a mercantile license when so required under this Part, or fails to keep his license conspicuously posted at his place of business as required herein, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. Each day that a violation of this Part continues shall constitute a separate offense.

(*Ord. 1261, 12/27/1976, §9; as amended by Ord. 1726, 10/14/1991, §24-409; and by Ord. 2288, 4/12/2010*)

§24-710. Saving Clause.

1. Nothing contained in this Part shall be construed to empower the Township of Ross to levy and collect the taxes hereby imposed on any person, business, or any portion of any business not within the taxing power of the Township of Ross, under the Constitution of the United States and the laws and the Constitution of the Commonwealth of Pennsylvania.

2. If the tax or any portion thereof, imposed upon any person under the provisions of this Part shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth of Pennsylvania, the decision of the Court shall not affect or impair the right to impose the tax or the validity of the tax so imposed upon other persons as herein provided.

(*Ord. 1261, 12/27/1976, §10*)

§24-711. Payment under Protest; Refunds.

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

(*Ord. 1261, 12/27/1976, §11*)

Part 8**Local Taxpayer Bill of Rights****§24-801. Local Taxpayer Bill of Rights.**

1. The Township of Ross does hereby adopt a “Local Taxpayer Bill of Rights” as mandated by the Commonwealth of Pennsylvania Tax Reform Act of 1998, 53 Pa.C.S.A. §8401 *et seq.*

2. The Local Taxpayer Bill of Rights shall be in the same form and identical to that adopted by the collector of its non-real estate taxes, i.e., North Hills School District.

3. Township Manager is hereby appointed as the party to receive taxpayer complaints when the School District’s designee may have a conflict of interest. [*Ord. 2288*]

4. The Township of Ross does hereby direct its Finance Director, its Manager and its Solicitor to formulate the following documents: [*Ord. 2288*]

- A. Ross Township Taxpayer Bill of Rights Disclosure Statement.
- B. Notice of Availability of Taxpayer Bill of Rights Disclosure Statement.
- C. Time Extension Procedures Notice.
- D. Tax Appeal Information and Regulations.

5. The North Hills School District Taxpayer Bill of Rights is attached hereto and made a part hereof as Exhibit 24-8-A.

(*Ord. 1997, 10/25/1999, §§1–5; as amended by Ord. 2288, 4/12/2010*)

NORTH HILLS SCHOOL DISTRICT

TAXPAYERS BILL OF RIGHTS DISCLOSURE STATEMENT

It is the obligation of all taxpayers in the North Hills School District to file all tax returns and pay all taxes to which they are subject. When the School District determines that a required return has not been filed, a liability has not been paid, or otherwise questions whether the taxpayer has fulfilled all tax obligations, it has certain rights granted by law that describe how it may enforce a taxpayer's obligations. In conjunction with the School District's rights, the Commonwealth of Pennsylvania now has a Local Taxpayer's Bill of Rights which provides legal rights on behalf of the taxpayer and creates obligations for the School District so that equity and fairness control how these requirements are enforced. This document is merely a summary of your rights. For a complete statement of your rights and the obligations of the School District, see 53P.S. Subchapter C.

APPLICABILITY/ELIGIBLE TAXES

This Disclosure Statement applies to eligible taxes levied or collected by the School District. For this purpose, eligible taxes include any tax levied by the School District other than the real estate tax. This Disclosure Statement does not apply to real estate taxes. The specific eligible taxes levied by the School District are: (1) Earned Income; (2) Business Gross Receipts; (3) Occupational Privilege; (4) Amusement/Admissions. Unless expressly provided in the Local Taxpayer's Bill of Rights, the failure of any School District representative to comply with any provision of this Disclosure Statement, related regulations or the Local Taxpayer's bill of Rights will not excuse the taxpayer from paying the taxes owed.

TAXPAYER RIGHTS AND SCHOOL DISTRICT OBLIGATIONS WHEN THE SCHOOL DISTRICT REQUESTS INFORMATION OR AUDITS TAXPAYER RECORDS

Minimum Time Period for Taxpayer Response

- The taxpayer has 30 calendar days from the mailing date to respond to School District requests for tax information.
- Upon written request, the School District will grant reasonable time extensions for good cause.
- The School District will notify the taxpayer of the procedures to obtain an extension in its initial request for tax information.

Requests for Prior Year Returns

- An initial School District request may cover only taxes required to be paid or tax returns required to be filed no more than three years prior to the mailing date of the request unless the District has sufficient information to indicate that the taxpayer failed to file a required return or pay an eligible tax which was due more than three years prior to the date of the notice.

- The School District may make a subsequent request relating to other taxes or returns if, after the initial request, the School District determines that the taxpayer failed to file a tax return, under-reported income, or failed to pay a tax for one or more of the tax periods covered by the initial request.

Use of Federal Tax Information

- The School District may require a taxpayer to provide copies of federal tax returns if the School District can show that the information is reasonably necessary for enforcement or collection of a tax and the information is not available from the Pennsylvania Department of Revenue or other sources.

TAX OVERPAYMENT REFUNDS

A taxpayer may file a written request with the School District for a refund or credit. The filing of a written request will not preclude a taxpayer from later filing a tax appeal petition as discussed below. The request must be made within three years of the due date for filing the return or one year after payment of the tax, whichever is later. If no return is required, the request must be made within three years after the payment due date or within one year after payment, whichever is later. A tax return filed by the taxpayer showing a tax overpayment will be considered a written request for a cash refund unless the return indicates otherwise. If the taxpayer pays a tax as a result of receiving a notice of underpayment, the taxpayer must file a written request for a refund within one year of the payment date. Subject to certain exceptions, the School District will pay interest, at a rate determined pursuant to state law, from the date of overpayment until the date of resolution.

TAX ASSESSMENT/UNDERPAYMENT/REQUIRED NOTICE

The School district must notify the taxpayer in writing of the basis for any underpayment determined by the School District.

TAX APPEALS

Tax Appeal Petitions

- To appeal a tax assessment or denial of a refund request, the taxpayer must file a Tax Appeal Petition with the Hearing Officer. The petition must be mailed or delivered to the attention of W. David Hall, Director of Fiscal Management and Support Services, at the following address:

North Hills School District
135 Sixth Avenue
Pittsburgh, PA 15229

- Tax Appeal Petitions requesting a refund must be filed within the time set forth above under "Tax Overpayment Refunds."

- Tax Appeal Petitions appealing a tax assessment or notice of underpayment must be filed within 90 days after the date of the tax assessment or under payment notice.
- Regulations regarding the form and content of petitions, as well as practice and procedure for tax appeals must be obtained in person, or by mailing a request to the above address, or by calling the School District at (412) 318-1060 Monday through Friday (except holidays) during the hours of 8:00 a.m. and 4:00 p.m.

School District Decision

- The School District will issue a decision on Tax Appeal Petitions within 60 days after receipt of a complete and accurate petition.
- If the petition was complete and accurate when filed, the School District's failure to render a decision within 60 days will result in the petition being deemed approved.

Appeals to Court

- Any person aggrieved by a decision of the School District who has a direct interest in the decision has the right to appeal to the County Court of Common Pleas.
- Appeals to court must be filed with the court within 30 days after the date of the School District's adverse decision.

SCHOOL DISTRICT ENFORCEMENT PROCEDURES

Depending on the type of tax involved and the specific circumstances, if a taxpayer has not paid a tax liability determined to be due or which the School District has reason to believe might be due, possible School District enforcement options include but are not necessarily limited to:

- Inquiry by School District taxpayer.
- School District audit of taxpayer records.
- The School District may contact the taxpayer and attempt to resolve the liability through payment in full or an installment payment plan.
- The School District may employ private collection agencies to collect the tax.
- The School District may file a lien against the taxpayer, and in some cases, against an employer or other person responsible for payment of the tax.
- The School District may attach or require an employer to make reductions in the wages or earnings of the taxpayer.
- The School District may file suit against the taxpayer before a district justice or in the County Court of Common Pleas.
- The School District may execute and attach taxpayer bank accounts, sell taxpayer vehicles, other personal property or real estate, based on a judgment or lien obtained through legal proceedings.
- The School District may seek criminal prosecution of the taxpayer.

TAX INFORMATION CONFIDENTIALITY

Information gained by the School District as the result of any audit, return, report, investigation, hearing or verification shall be confidential. However, confidentiality will not preclude disclosure for official purposes, whether in connection with legal proceedings or otherwise, and will not preclude disclosure to the extent required by any applicable law.

TAXPAYER COMPLAINTS

If a taxpayer has a complaint about a School District action relating to taxes, Gerard F. Muth, the School District's Accounting Manager, may be contacted in writing at:

North Hills School District
135 Sixth Avenue
Pittsburgh, PA 15229

Mr. Muth or another person designated by Mr. Muth will facilitate resolution of the complaint by working with the appropriate School District personnel.

North Hills School District

Notice of Procedure for Obtaining an Extension of Time to File Requested Information

Under Pennsylvania Law (53 P.S. §8424, Act 50), you have 30 calendar days from the mailing date of this information request to respond by: (1) providing the School District with the requested information; or (2) requesting an extension of time in which to provide the requested information. If you need an extension, send a written request, specifying the reasons for the extension and the facts supporting those reasons, to the following address:

North Hills School District
Tax Office
135 Sixth Avenue
Pittsburgh, PA 15229

Reasonable time extensions will be granted for good cause. The School District will notify you in writing of whether a time extension has been granted. If your request is granted, the School District will inform you of the amount of the time extension. If your request is denied, the School District will inform you of the basis for its denial and that you must immediately provide the requested information.