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PART 1

LOCAL SERVICES TAX

§24-101. Title.

This Part shall be known and be cited as the "Local Services Tax Ordinance."

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-102. Definitions.

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

COLLECTOR — the person, public employee or private agency designated by the Township to collect and administer the tax herein imposed.

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

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

EMPLOYER — an individual, partnership, association, institution, trust, limited liability corporation, limited liability partnership, corporation, governmental body, agency or other entity employing one or more persons in any occupation, other than domestic servants, 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 Section 13 (relating to earned income taxes) of the Local Tax Enabling Act, the Act of December 31, 1965, P.L. 1251, § 13, as amended, 53 P.S. § 6913, as amended.

OCCUPATION — any trade, profession, business or undertaking of any type, kind or character, including services, domestic or other, earned on or performed within the cor-

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porate limits of the political subdivision for which compensation is charged or received, whether by means of salary, wages, commission or fees for services rendered.

TAX — the local services tax at the rate fixed in this Part.

TAX YEAR — the period from January 1 until December 31 in any year; meaning a calendar year.

TOWNSHIP — the Township of Richland.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-103. Levy of Tax.

1. 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 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.
2. 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. Chapter 85, Subchapter F (relating to homestead property exclusion).
3. The Township shall use no less than 25% of the funds derived from the tax for emergency services.
4. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Township.
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.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-104. Exemptions and Refunds.

1. Exemption. Any person whose total earned income and net profits from all sources within the Township 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% disability.
 - B. Any person who serves as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year. For the purposes of this subsection, "reserve component of the armed forces" shall mean the United States Army Reserve, United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, the Pennsylvania Army National Guard or the Pennsylvania Air National Guard.
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 Township and with the person's employer affirming that the person reasonably expects to receive earned income and net profits from all sources within the Township of less than \$12,000 in the calendar year for which the exemption certificate is filed. A copy of the exemption certificate shall be provided to the Township Secretary or other designated collector. The exemption certificate shall have attached to it a copy of all the employee's last pay stubs or W-2 forms from employment within the Township for the year prior to the fiscal year for which the employee is requesting to be exempted from the tax. Upon receipt of the exemption certificate and until otherwise instructed by the Township or except as required by this subsection, the employer shall not withhold the tax from the person during the calendar year or the remainder of the calendar year for which the exemption certificate applies. Employers shall ensure that the exemption certificate forms are readily available to employees at all times and shall furnish each new employee with a form at the time of hiring. The exemption certificate form shall be the uniform form provided by the Township.

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- B. With respect to a person who claimed an exemption for a given calendar year from the tax, upon notification to an employer by the person or by the Township that the person has received earned income and net profits from all sources within the Township equal to or in excess of \$12,000 in that calendar year or that the person is otherwise ineligible for the tax exemption for that calendar year, or upon an employer's payment to the person of earned income within the municipality 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 Subsection 2C of this section.
 - 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 Subsection 2B of this section, the employer shall withhold the tax for the remainder of that calendar year. The employer shall withhold from the person, for the first payroll period after receipt of the notification under Subsection 2B, a lump sum equal to the amount of tax that was not withheld from the person due to the exemption claimed by the person under this subsection, plus the per-payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees. In the event the employment of a person subject to withholding of the tax under this subsection is subsequently severed in that calendar year, the person shall be liable for any outstanding balance of tax due, and the political subdivision may pursue collection under this Part.
 - D. Except as provided in Subsection 2B, 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, in consultation with the collector and DCED, shall establish procedures for the processing of refund claims for any tax paid by any person who is eligible for exemption, which procedures shall be in accord with provisions of the general municipal law relating to refunds of overpayments and interest on overpayments. Refunds made within 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 Secretary or other designated collector shall determine eligibility for exemption and provide refunds to exempt persons.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-105. Duty of Employers to Collect.

1. Each employer within the Township, as well as those employers situated outside the Township but who engage in business within the Township, is hereby charged with the duty of collecting the tax from each of his employees engaged by him or performing for him within the Township and making a return and payment thereof to the Township Secretary or other designated 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 Township.
2. A person subject to the tax shall be assessed by the employer a pro-rata share of the tax for each payroll period in which the person is engaging in an occupation. The pro-rata share of the tax assessed on the person for a payroll period shall be determined by dividing the rate of the tax levied for the calendar year by the number of payroll periods established by the employer for the calendar year. For purposes of determining the pro-rata share, an employer shall round down the amount of the tax collected each payroll period to the nearest one-hundredth of a dollar. Collection of the tax shall be made on a payroll-period basis for each payroll period in which the person is engaging in an occupation, except as provided in 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 municipality.
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 employee that the pay statement is from the employee's principal employer and the employee will notify other employers of a change in principal place of employment within two weeks of its occurrence. The employee's statement shall be provided on the form approved by DCED.
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 Township 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 Township if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office or 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

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the employer complies with the provisions of §24-104, Subsection 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 taxes 30 days after the end of each quarter of a calendar year.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-106. Returns.

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

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-107. Dates for Determining Tax Liability and Payment.

In each tax year, each employer shall use his or her employment records to determine the number of employees from whom such tax shall be deducted and paid over to the Township Secretary or other designated collector on or before the 30th day following the end of each calendar quarter of each such tax year.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-108. Self-Employed Individuals.

Each self-employed individual who performs services of any type or kind or engages in any occupation or profession with a primary place of employment within the Township shall be required to comply with this Part and pay the pro-rata portion of the tax due to the Township Secretary or other designated collector on or before the 30th day following the end of each quarter.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-109. Individuals Engaged in More Than One Occupation or Employed in More Than One Political Subdivision.

1. The situs of the tax shall be the place of employment on the first day the person becomes subject to the tax during each payroll period. In the event a person is engaged in more than one occupation, that is, concurrent employment, or an occupation which requires the person working in more than one political subdivision during a payroll period, the priority of claim to collect the local services tax shall be in the following order:
 - A. First, the political subdivision in which a person maintains his or her principal office or is principally employed.
 - B. Second, the political subdivision in which the person resides and works if the tax is levied by that 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.
2. In case of dispute, a tax receipt of the taxing authority for that calendar year declaring that the taxpayer has made prior payment constitutes prima facie certification of payment to all other political subdivisions.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-110. Nonresidents Subject to Tax.

All employers and self-employed individuals residing or having their places of business outside of the Township but who perform services of any type or kind or engage in any occupation or profession within the Township do, by virtue thereof, agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Part with the same force and effect as though they were residents of the Township. Further, any individual engaged in an occupation within the Township 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 Township shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-111. Administration of Tax.

1. The Township Secretary, or other designated collector appointed by resolution of the Township, shall collect this tax. It shall be the duty of the Township Secretary

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or other designated collector to accept and receive payments of this tax and to keep a record thereof, showing the amount received by him from each employer of self-employed person, together with the date the tax was received.

2. The Township Secretary or other designated 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 relating 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 Township Secretary or other designated 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 Township Secretary or other designated collector the means, facilities and opportunity for such examination.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-112. 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 Township Secretary or other designated collector may sue for the recovery of any such tax due or unpaid under this Part, together with interest and penalty.
2. If, for any reason, the tax is not paid when due, interest at the rate of 6% on the amount of such tax shall be calculated beginning with the due date of the tax, and a penalty of 5% shall be added to the flat rate of such tax for nonpayment thereof. Where suit is brought for the recovery of this tax or other appropriate remedy undertaken, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-113. Violations and Penalties.

Whoever makes any false or untrue statement 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 and costs of prosecution, and, in default of payment of such fine and costs, to imprisonment for not more than 30 days. The action to enforce the penalty herein prescribed may be instituted against any person in charge of the business of any employer who shall have failed or who refuses to file a return required by this Part.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

§24-114. Interpretation; Severability.

1. Nothing contained in this Part shall be construed to empower the Township to levy and collect the tax hereby imposed on any occupation not within the taxing power of the Township under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.
2. If any part 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 laws of the Commonwealth of Pennsylvania, such decision shall not affect the validity of the remaining parts of this Part.

(Ord. 219, 3/18/1986; as amended by Ord. 278, 9/18/1981; by Ord. 325, 7/3/1996; by Ord. 336, 2/5/1997; by Ord. 402, 1/3/2005; and by Ord. 425, 11/26/2007)

PART 2

STREETLIGHT AND FIRE HYDRANT TAXES

§24-201. Fire Hydrant Tax.

All properties abutting highways, streets, roads and alleys within 780 feet of any fire hydrant in Fire Hydrant District A of the Township of Richland are hereby assessed for the year 1981 and subsequent years hereto, until amended, for the costs and expense of the maintenance of fire hydrants within the said districts an assessment of 1/2 mill on each dollar of assessed valuation of the said properties, as that valuation is established for County and local property tax purposes. This assessment shall not apply to farmland or land used as an aviation field or property in the district not benefited by any fire hydrant.

(Ord. 169, 10/20/1981; as amended by Ord. 271, -/-— and by Ord. 278, 9/18/1991)

§24-202. Streetlight Tax.

An assessment of \$0.40 per front lineal foot for unimproved properties on streets and highways within 250 feet of the streetlight district of Richland Township is hereby levied for the year 1981 and subsequent years hereto, until amended, to cover the cost and expense of the maintenance of said lights. No assessment is made against any farmland, but vacant lots between built-up sections, whether tilled or untilled, shall be deemed to be unimproved property and not farmland.

(Ord. 170, 10/20/1981; as amended by Ord. 278, 9/18/1991)

§24-203. Penalties.

Any person who shall violate any provision of this Part shall, upon conviction thereof, be sentenced to pay a fine not exceeding \$500 and costs and, in default of payment thereof, shall be subject to imprisonment for a term not to exceed 30 days. Each day that a violation of this Part continues shall constitute a separate offense.

(Ord. 109, 3/15/1977, §§1,2; as amended by Ord. 189, 2/22/1983, §1; by Ord. 211, 3/19/1985; by Ord. 278, 9/18/1991; by Ord. 325, 7/3/1996; and by Ord. 336, 2/5/1977)

PART 3

SPECIAL DISCOUNT AND PENALTY

§24-301. Eligibility for Discount; Liability to Penalty.

All taxpayers subject to the payment of real estate and per capita taxes to the Township of Richland shall be entitled to a discount of 2% from the amount of such tax upon making payment within two months after the date of the tax notice. All taxpayers who shall fail to make payment of such taxes for four months after the date of the tax notice shall be charged a penalty of 10%, which penalty shall be added to the taxes by the Tax Collector.

(Ord. 106, 2/15/1977, §1; as amended by Ord. 311, 11/16/1994)

PART 4

EARNED INCOME TAX/NET PROFIT TAX

§24-401. Short Title.

This Part shall be known as the “Richland Township Earned Income/Net Profit Tax Ordinance,”

(Ord. 51, 3/22/1965, §1; as reenacted by Ord. 59, 11/15/1966, §1; and amended by Ord. 278, 9/18/1991)

§24-402. Definitions.

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

ASSOCIATION — a partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

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

COLLECTOR or EARNED INCOME TAX COLLECTOR — the person appointed by the Board of Township Supervisors to collect the taxes levied by this Part and to administer the provisions hereof.

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

EMPLOYER — any individual, partnership, association, corporation, governmental body or unit or agency or any other entity, who or that employee one or more persons on a salary, wage, commission, or other compensation basis.

EARNED INCOME — shall include salaries, wages, commissions, bonuses, incentive payments, fees and tips that may accrue or be received by an individual for services rendered, whether directly or through an agent and whether in cash or in property; but shall not include periodic payments for sick or disability benefits and those commonly recognized as old-age benefits, retirement pay, or pensions hiring a specific age or persons retired from service after a stated period of employment, nor public assistance or unemployment compensation payments, nor any wages or compensation paid by the United States to any person for active service in the Army, Navy, or Air Force of the United States nor any bonus or addi-

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tional compensation paid by the United States or the Commonwealth of Pennsylvania or any other state for such service.

NET PROFITS — the net gain from the operation of a business, profession or enterprise, after provisions for all costs and expenses accrued in accordance incurred in the conduct thereof, either paid or with the accounting system used, and without deduction of taxes based on income.

NONRESIDENT — an individual, association, partnership or other entity domiciled outside the Township of Richland.

PERSON — a natural person, partnership, association, corporation or other entity. Whenever used in any clause prescribing 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.

RESIDENT — an individual, partnership, association or other entity domiciled in the Township of Richland.

TAXPAYER — a person required hereunder to file a return on earnings or net profits or to pay a tax thereon.

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

(Ord. 51, 3/22/1965, §2; as reenacted by Ord. 59, 11/15/1966, §1 as amended by Ord. 278, 9/18/1991)

§24-403. Imposition and Rate.

1. A tax for general revenue purposes of 1% is hereby imposed on the following:
 - A. Salaries, wages, commissions and other compensation earned on and after July 1, by residents.
 - B. Salaries, wages, commissions and other compensation earned on and after July 1, by nonresidents for work done or services performed or rendered in the Township of Richland.
 - C. Net profits, earned on and after July 1, of businesses, professions and other activities conducted by residents.
 - D. Net profits, earned on and after July 1, of businesses, professions and other activities conducted by nonresidents in the Township of Richland.
2. The taxes levied under Subsections (A) and (B) of §24-403(1) shall relate to and be imposed upon earned income paid by an employer or on his behalf to any person

who is employed by or renders services to him. The tax levied under Subsections (C) and (D) of §24-403(1) shall relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person as owner or proprietor, either individually or in association with some other person or persons.

3. Such taxes shall be levied with respect to the compensation or net profits earned during each calendar year or portion thereof for which the tax is levied; provided, that when the fiscal year of a business differs from the calendar year, the tax shall be applicable to the net profits of the fiscal year or the prorated portion thereof.

(Ord. 51, 3/22/1965, §3; as reenacted by Ord. 59, 11/15/1966, §1; as amended by Ord. 278, 9/18/1991)

§24-404. Returns.

1. Every taxpayer whose earnings or profits are subject to the tax imposed by this Part shall, on or before April 15 of every year, make and file a return with the Collector, setting forth the aggregate amount of salary, wages and other compensation, or net profits earned by him during the preceding year or portion thereof subject to the said tax, together with such other pertinent information as the Collector may require.
2. The return shall also show the amount of the tax imposed by this Part on such earnings and profits. The taxpayer making the said return shall, at the time of filing thereof, pay to the Collector the amount of taxes shown as due thereon; provided further, however, that any payment by a nonresident of a like tax on the same subjects on which the tax provided by this Part is levied to a political subdivision in which said nonresident resides shall be deducted from the amount to be due, and only the balance, if any, shall be due and payable at the time of filing said return; and provided further that in any case when the sole income of any person subject to tax under this Part is in the form of compensation paid by an employer and when the entire tax due from such employee has been deducted by his employer and paid to the Collector pursuant to the provisions of §24-405, such employee shall not be required to file a return thereof.

(Ord. 51, 3/22/1965, §4; as reenacted by Ord. 59, 11/15/1966, §1)

§24-405. Collection at Source.

Every employer who employs one or more persons on a salary, wage, commission or other compensation basis whose earnings are subject to the tax imposed by this Part shall deduct at the time of the payment thereof the tax of 1% of salaries, wages, commissions or other compensation due by the said employer to the said employee, and shall make a quarterly return for each quarter of every calendar year on or before the 15th day of the month following the termination of the quarter for which the return is made, and pay to the Collector the amount of tax so deducted; provided however, in the

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case of nonresident employees the amount of a like tax on the same subjects taxed by this Part paid or required to be paid by the employer of said nonresident to a political subdivision in which said nonresident resides shall be deducted from the tax levied hereunder and only the balance, if any, shall be paid to the Collector. Said return shall be on a form or forms furnished by or obtainable from the Collector and shall set forth the names and residence of each employee of said employer during all or any part of the preceding quarter, the amounts of salaries, wages, commissions or other compensation earned during such preceding quarter by each of such employees, together with such other pertinent information as the Collector may require; provided, however, that the failure or omission by any employer to make such return and pay such tax shall not relieve the employee from the payment of such tax and the compliance with such regulations, with respect to making return and payment thereof, as may be established in this Part.

(Ord. 51, 3/22/1965, §5; as reenacted by Ord. 59, 11/15/1966, §1)

§24-406. Manner and Time of Payment.

1. Every taxpayer who anticipates any income subject to the tax levied by this Part, which is not subject of the provisions of §24-405 of this Part, shall, on or before April 15 of any subsequent year for which this Part shall be reenacted, file a declaration of the estimated tax for the year. Such declaration shall be filed upon a form furnished by the Collector which may simply state that the figures used in making such declaration are the figures used in making the declaration of the estimate for the taxpayers' Federal income tax; provided that such figures may be modified according to the provisions of this Part so as to set forth only such income as is taxable under the provisions of this Part and provided further, that in the case of a nonresident, credit may be taken in such declaration for any like tax levied and assessed against him by the political subdivisions where he resides on the same class or subject taxable by this Part.
2. Such declaration of estimated tax shall be accompanied by payment of at least 1/4 of the estimated annual tax for the calendar year, with additional 1/4 payments to be made on or before July 15 and October 15 of that calendar year and January 15 of the following year; provided, however, that such estimate may be amended at the time of the making of any quarterly payment; and further provided that on or before April 15 of the year following that for which such declaration was filed, a final return shall be filed and any balance which may be due the Township shall be paid therewith. Should it then appear that such taxpayer has paid more than the amount of tax to which the Township is entitled under the provisions of this Part, a refund of the amount so overpaid shall be made.
3. A declaration of estimated tax for the period of July 1 through December 31 shall be filed by every taxpayer who anticipates any income subject to the tax levied by this Part which is not subject to the provisions of §24-405 of this Part, on or before October 15. The estimated tax due may be paid in full at that time or may be paid 1/2 at that time and 1/2 on or before January 15. A final return for the six-month

period shall then be filed, and full payment of any balance shall be made, on or before April 15.

(Ord. 51, 3/22/1965, §6; as reenacted by Ord. 59, 11/15/1966, §1)

§24-407. New Taxpayers.

Each taxpayer who moves into the Township after the effective date of this Part shall file with the Collector within 30 days thereafter, on a form prescribed by the Collector, a statement showing his residence, name of employer and place of employment, and whether the tax to become due under this Part will be withheld and paid, said taxpayer shall within 60 days after becoming a resident of the Township file his declaration of estimated tax for the remainder of the calendar year covered by this Part or any reenactment thereof, as set forth in §24-406 of this Part.

(Ord. 51, 3/22/1965, §7; as reenacted by Ord. 59, 11/15/1966, §1)

§24-408. Collector.

The Board of Supervisors of Richland Township shall designate an Earned Income Tax Collector by resolution, and the compensation of such Collector shall be fixed by the Board by resolution. The Collector shall collect and receive all taxes imposed by this Part, furnish receipts for their payment, keep records showing amounts received by him from all taxpayers and the dates of such receipts, and keep such other records as may be, from time to time, required by the Board of Township Supervisors.

(Ord. 51, 3/22/1965, §8; as reenacted by Ord. 59, 11/15/1966, §1)

§24-409. Powers of Collector.

The Earned Income Tax collector is hereby charged with the enforcement of the provisions of this Part, and is authorized and empowered as follows:

- A. To administer and enforce the provisions of this Part and all rules and regulations prescribed, adopted and promulgated by the Board of Supervisors of the Township relating to the enforcement and administration hereof, and consistent with such rules and regulations shall have the power and authority to reexamine and correct any and all returns filed hereunder, and to compute, settle, resettle and discharge all taxes hereby levied.
- B. The Collector or any agent or employee of the Township, authorized in writing by the Collector is hereby authorized and empowered to examine the books, papers and records of any employer or taxpayer in order to verify the accuracy of any return made, or if no return was made, to ascertain the tax imposed by this Part. Every such employer or taxpayer is hereby directed

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and required to give to the said Collector or a duly authorized agent or employee of the Township, the means, facilities and opportunity for such examinations and investigations as are hereby authorized. The Collector is hereby authorized to examine any person under oath concerning any income which was or should have been returned for taxation, and to this end may compel the production of books, papers and records and the attendance of all persons before him, whether as parties or witnesses, who he believes to have knowledge of such income.

- C. Any information gained by the Collector, or any authorized agent or employee of the Township, as a result of any returns, investigations, hearings or verification, required or authorized by this Part, shall be confidential, except for official purposes and except where disclosure of the contents thereof is required by proper judicial order or decree, or as otherwise provided by law, and any person or agent who divulges any information so obtained shall, upon conviction thereof, be subject to a fine or penalty not exceeding \$500 and costs for each offense, or to undergo imprisonment for not more than 30 days for the nonpayment of such fine or penalty and costs.
- D. The Collector is empowered and authorized to require all owners of rental property which is located within the Township of Richland to submit the names and addresses of all persons occupying such property. The Collector shall prepare forms for such purpose and shall advise all such owners of their duty to report the identity of their tenants within 15 days of occupancy.

(Ord. 51, 3/22/1965, §9; as reenacted by Ord. 59, 11/15/1966, §1; as amended by Ord. 69, 1/19/1971, §1; by Ord. 135, 11/21/1978; by Ord. 325, 7/3/1996; and by Ord. 336, 2/5/1997)

§24-410. Additional Regulations Authorized.

The Board of Supervisors of Richland Township shall be empowered from time to time to adopt by resolution additional rules and regulations pertaining to this Part.

(Ord. 51, 3/22/1965, §10; as reenacted by Ord. 59, 11/15/1966, §1)

§24-411. Interest and Penalty for Later Payment.

All taxes imposed by this Part remaining unpaid after they become due shall bear interest at the rate of 6% per year, and the persons upon whom said taxes are imposed shall be further liable to a penalty of 1/2% of the amount of the unpaid tax for each month or fraction of a month during which the tax remains unpaid.

(Ord. 51, 3/22/1965, §11; as reenacted by Ord. 59, 11/15/1966, §1)

§24-412. Recovery.

All taxes imposed by this Part, together with all interest and penalties accruing thereon, shall be recoverable by the Township as other debts of like amount are recoverable.

(Ord. 51, 3/22/1965, §12; as reenacted by Ord. 59, 11/15/1966, §1)

§24-413. Penalties.

Any person who shall violate any provision of this Part shall, upon conviction thereof, be sentenced to pay a fine not exceeding \$500 and costs and, in default of payment thereof, shall be subject to imprisonment for a term not to exceed 30 days. Each day that a violation of this Part continues shall constitute a separate offense.

(Ord. 51, 3/22/1965, §13; as reenacted by Ord. 59, 11/15/1966, §1; as amended by Ord. 135, 11/21/1978; by Ord. 278, 9/18/1991; by Ord. 325, 7/3/1996; and by Ord. 336, 2/5/1997)

§24-414. Applicability.

The tax imposed by this Part shall not apply to any person as to whom it is beyond the legal power of the Township of Richland to impose the tax or duties herein provided.

(Ord. 51, 3/22/1965, §14; as reenacted by Ord. 59, 11/15/1966, §1)

§24-415. Effective Date.

This Part and the tax herein levied shall be effective for the period beginning July 1 and ending December 31 on a continuing annual basis, unless the rate of said tax is subsequently changed.

(Ord. 51, 3/22/1965, §16; as reenacted and amended by Ord. 59, 11/15/1966, §1)

PART 5

REALTY TRANSFER TAX

§24-501. Short Title.

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

(Ord. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991)

§24-502. Authority.

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

(Ord. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991)

§24-503. 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 for banking institution which is organized under the laws of this Commonwealth, the United States or any other state, territory, foreign country or dependency.

DOCUMENT — any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title of real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless the consideration is payable over a period of time exceeding 30 years, or instruments which solely grant, vest or confirm a public utility easement. “Document” shall also include a declaration of acquisition required to be presented for recording under §24-502.

FAMILY FARM CORPORATION — a corporation of which at least 75% of its assets are devoted to the business of agriculture and at least 75% of each class of

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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; or
- E. Manufacturing or processing operations of any kind.

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

MUNICIPALITY — the Township of Richland.

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% or more of the ownership interest in which is held by 35 or fewer persons and which:

- A. Derives 60% or more of its annual gross receipts from the ownership or disposition of real estate; or
- B. Holds real estate, the value of which comprises 90% or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.

TITLE TO REAL ESTATE –

- A. Any interest in real estate which endures for a period of time, the termination of which is not fixed or ascertained by a specific number of years, including without limitation an estate in fee simple, life estate or perpetual leasehold; or
- B. Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the term by renewal or otherwise, consist of a group of rights approximating those of an estate in fee simple, life estate or perpetual leasehold, including without limitation a leasehold interest or possessory interest under a lease or occupancy agreement for a term of 30 years or more or a leasehold interest or possessors interest in real estate in which the lessee has equity.

TRANSACTION — the making, executing, delivering, accepting or presenting for recording of a document.

VALUE –

- A. In the case of any bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefor, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed, and ground rents, or a commensurate part thereof where such liens or other encumbrances and ground rents also encumber or are charged against real estate; provided that, where such documents shall set forth a nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale.
- B. In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transactions without consideration or for consideration less than the actual monetary worth of the real estate, a taxable lease, an occupancy agreement, a leasehold or possessory interest, any exchange of properties, or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio factor developed by the Pennsylvania Department of Revenue for Pennsylvania realty transfer tax base calculations.

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- C. In the case of an easement or other interest in real estate, the value of which is not determinable under clause (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. 49, 11/7/1964; as amended by Ord. 278, 9/18/1991)

§24-504. Imposition of Tax; Interest.

1. Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a tax at the rate of 1% of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording or within 30 days of acceptance of such document or within 30 days of becoming an acquired company.
2. The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by the recorder of deeds whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth.
3. Any tax imposed herein 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 maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims, which is 10% at the time of adoption of this amendment.

(Ord. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991; by Ord. 281, 1/6/1992; and by Ord. 418, 12/20/2006)

§24-505. 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. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991)

§24-506. Excluded Transactions.

The tax imposed by §24-504 shall not be imposed upon:

- A. A transfer to the Commonwealth, or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed or confirmation in connection with condemnation proceedings, or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments provided said reconveyance is made within one year from the date of condemnation.
- B. A document which the Township is prohibited from taxing under the Constitution or statutes of the United States.
- C. A conveyance to a municipality, township, school district or county pursuant to acquisition by the municipality, township, school district or county of a tax delinquent property at sheriff sale or tax claim bureau sale.
- D. A transfer for no or nominal actual consideration which corrects or confirms a transfer previously recorded, but which does not extend or limit existing record legal title or interest.
- E. A transfer or division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by cotenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.
- F. A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister, and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one 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 devisees 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

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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 for no or nominal actual consideration between principal and agent or straw party or 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 clause.

- 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 two 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 the grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conversion, energy production, pollution control, warehousing or agriculture; and the agency or authority has the full ownership interest in the real estate transferred.
- P. A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.

- Q. Any transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.
- R. A transfer to a conservancy which possesses a tax exempt status pursuant to §501(c)(3) of the Internal Revenue Code of 1986, (68A Stat. 3, 26 U.S.C. 501(c)(3)) and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.
- S. A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least 75% of each class of the stock thereof.
- T. A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation.
- U. A transaction wherein the tax is \$1 or less.
- V. Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.

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

(Ord. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991)

§24-507. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof.

Except as otherwise provided in §6, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this section, corporations and associations are entities separate from their members, partners, stockholders and shareholders.

(Ord. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991)

§24-508. Acquired Company.

- 1. A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, of the change does not affect the continuity of the company; and of itself or together with prior changes has the effect of

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transferring, directly or indirectly, 90% or more of the total ownership interest in the company within a period of three 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. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991)

§24-509. Credits Against Tax.

1. Where there is a transfer of a residential property by a licensed real estate broker which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.
2. Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as a consideration for the purchase of new, previously unoccupied residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to the builder toward the amount of the tax due upon the transfer.
3. Where there is a transfer of real estate which is leased by the grantor, a credit for the amount of tax paid at the time of the lease shall be given the grantor toward the tax due upon the transfer.
4. Where there is a conveyance by deed of real estate which was previously sold under a land contract by the grantor, a credit for the amount of the tax paid at the time of the sale shall be given the grantor toward the tax due upon the deed.
5. If the tax due upon the transfer is greater than the credit given under this section, the difference shall be paid. If the credit allowed is greater than the amount of tax due, no refund or carryover credit shall be allowed.

(Ord. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991)

§24-510. 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. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991)

§24-511. Proceeds of Judicial Sale.

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

(Ord. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991)

§24-512. Administration, Enforcement and Collection.

1. As provided in 16 P.S. §11011-6, as amended by Act of July 7, 1983, (P.L. 40, No. 21), the recorder of deeds shall be the collection agent for the local realty transfer tax, including any amount payable to the Township based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania Realty Transfer Tax, without compensation from the Township.
2. In order to ascertain the amount of the taxes due when the property is located in more than one political subdivision, the recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.
3. On or before the tenth of each month, the recorder shall pay over to the Township all local realty transfer taxes collected, less 2% for use of the county, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania realty transfer tax. The 2% commission shall be paid to the county.
4. Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the recorder shall rerecord the deed or record the additional realty transfer tax form only when both the state and local amounts and a rerecording or recording fee has been tendered.

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5. The tax imposed herein and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511), as amended, known as the "Local Tax Enabling Act," provided that, if the correct amount of the tax is not paid by the last date prescribed for timely payment, the Township of Richland, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. § 8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties on behalf of the Township.

(Ord. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991; and by Ord. 418, 12/20/2006)

§24-513. Statement of Value.

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

(Ord. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991)

§24-514. Civil Penalties.

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

(Ord. 49, 11/21/1978; as amended by Ord. 278, 9/18/1991)

§24-515. Lien.

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

(Ord. 49, 11/21/1978; as amended by Ord. 278, 9/18/1991)

§24-516. 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. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991)

§24-517. Regulations.

1. 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.
2. The Township Board of Supervisors may, by resolution, adopt rules and regulations for the enforcement and collection of the tax imposed herein.

(Ord. 49, 11/17/1964; as amended by Ord. 278, 9/18/1991; and by Ord. 418, 12/20/2006)

PART 6

TAX RELIEF FOR SENIOR CITIZENS

§24-601. Definitions.

ACT 77 — the Act of December 22, 1993, P.L. 529, No. 77, codified as the Allegheny County Regional Asset District Law, Pa. Stat. Ann. Title 16, §6101-B et seq., and amended by Act 77 of 2000.

COUNTY — Allegheny County.

ELIGIBLE TAXPAYER — a longtime owner/occupant of a principal residence in Richland Township who is:

- A. A single person aged 60 or older during a calendar year in which Township real property taxes are due and assessed.
- B. Married persons if either spouse is 60 or older during a calendar year in which Township real property taxes are due and assessed and whose household income does not exceed \$35,000.

HOUSEHOLD INCOME — all income received by an eligible taxpayer and his or her spouse 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, bonuses, commissions, interest, dividends, IRA distributions, income from self-employment, alimony, support money, cash, public assistance and relief, the gross amount of any pensions or annuities including railroad retirement benefits for calendar years prior to 1999 and 50% of railroad retirement benefits for calendar years 1999 and thereafter, all benefits received under the Federal Social Security Act (except Medicare benefits) for calendar years prior to 1999 and 50% of all benefits received under the Federal Social Security Act (except Medicare benefits) for calendar year 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 hereof, realized capital gains, net income from rentals, workers compensation and the gross amount of loss of time insurance benefits and proceeds, except the first \$5,000 gift between members of a household in excess of a total value of \$300, but shall not include surplus food or other relief in kind supplied by a governmental agency or property tax or rent rebate or inflation dividend.

LONGTIME OWNER/OCCUPANT — a property owner/occupant is defined as any person who owned one or more primary residence continuously for at least a ten-year period or any person who for at least five years has owned and occupied a dwelling place as a principal residue and domicile if that person received assis-

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tance in the acquisition of the property as a part of a government or nonprofit housing program.

PERSON — a natural person.

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

(Ord. 367, 1/2/2001, §1)

§24-602. Property Tax Rebate for Eligible Taxpayers.

All eligible taxpayers in Richland Township who are longtime owner/occupants shall be entitled to receive a discount limited to a maximum of 10% of Richland Township property taxes for each year taxpayer(s) is/are eligible as determined by the Allegheny County Senior Citizen Tax Relief Program.

(Ord. 367, 1/2/2001, §2)

§24-603. Participation in Property Tax Rebate Program.

Any person paying property taxes in the Township may apply to the Township Secretary for certification as a participant in the property tax rebate program authorized under this Part. In order to be eligible to participate in the program, the person must meet the following conditions:

- A. The person must be a single person aged 60 or older or be married persons with either spouse being 60 years of age or older.
- B. The person must be a longtime owner/occupant.
- C. The property owned by the person must be the principal residence and domicile of the resident.
- D. The person's household income does not exceed \$30,000.
- E. The taxpayer(s) has/have qualified for receipt of a property tax rebate under the Allegheny County Senior Citizen Tax Relief Program.

(Ord. 367, 1/2/2001, §3)

§24-604. Rules and Regulations.

The Township Secretary shall have authority to issue rules and regulations with respect to the administration of the property tax rebate program established under this Part. Such rules and regulations shall include, but not be limited to, reasonable proof of household income, proof of residence, proof of qualification for or receipt of a property tax rebate under the Allegheny County Senior Citizen Tax Relief Program and any other reasonable requirements and conditions as may be necessary to operate the property tax rebate program.

(Ord. 367, 1/2/2001, §4)

PART 7

AMUSEMENT TAX

§24-701. Short Title.

This Part shall be known as the “Richland Township Amusement Tax Ordinance.”

(Ord. 357, 1/20/1999, §401)

§24-702. Definitions.

Unless the text clearly indicates otherwise, the following words and phrases, used in this Part or in an Application for License of Amusement Device, shall have the meaning given to them in this Part.

AMUSEMENT DEVICE — video or mechanical amusement device, jukebox, pool table or bowling alley pin setting device and/or other electronic device, machine or apparatus whatsoever, for the playing of games and amusement.

APPLICANT — any individual, partnership or corporation who seeks to obtain a license for an amusement device under this Part.

APPLICATION FOR LICENSE OF AMUSEMENT DEVICES — the document filed by an applicant requesting a permit to possess in the Township any video or mechanical amusement device, jukebox or pool table and/or other electronic device, machine or apparatus whatsoever, for the playing of games and amusement.

BUSINESS ESTABLISHMENT — any restaurant, bar, tavern, retail, manufacturing, wholesale, institutional, educational, religious, governmental or other non-residential establishment, store or business, whether or not in operation.

GAMBLING DEVICE — any device, machine or apparatus used for the playing of poker, blackjack, keno, bingo or other casino games by the insertion therein of any coin, currency, metal disc, slug or token.

ILLEGAL GAMBLING DEVICE — any device, machine or apparatus designed and/or specifically equipped to be used for the playing of poker, blackjack, keno, bingo, slots or other casino gambling games by the insertion therein of any coin, currency, metal disc, slug or token, which has, or is designed to facilitate the ready use of, a knock off or knockdown device or other capability for erasing or eliminating accumulated playing credits.

JUKEBOX — any device, machine or apparatus which plays recorded music, whether by record, tape, compact disc or other means, by the insertion therein of any coin, currency, metal disc, slug or token unless no monetary value has or is to

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be paid for the activities and all means of insertion of a coin, etc., as mentioned above are removed from the apparatus.

POOL TABLE OR BOWLING ALLEY PIN-SETTING DEVICE — any device or apparatus upon which is played the games of 8-ball, billiards, pool, snooker, bowling or other similar games for which a fee is charged, which device is operated through the insertion of coin, currency, metal disc, slug or token and is not rented for use for a stated period of time.

PROPRIETOR — any individual, partnership or corporation who owns, leases or maintains the business establishment in which any jukebox, pool table or video or mechanical amusement device is placed for the use, patronage, recreation or amusement of the public or of persons in or about the business establishment.

VENDOR — any individual, partnership or corporation who is the lawful owner of any jukebox, pool table or video or mechanical amusement device for which a license is sought under this Part or any individual, partnership or corporation who makes, assembles, sets up, maintains, sells, lends, leases, gives away or offers for sale, loan, lease or gift, any jukebox, pool table or video or mechanical amusement device for which a license is sought under the Part.

VIDEO OR MECHANICAL AMUSEMENT DEVICE — any device machine or apparatus used for the playing of games or otherwise used for the purpose of amusement or entertainment by the insertion therein of any coin, currency, metal disc, slug or token including, but not limited to, “claw machines,” “electric or electronic dart boards,” “gambling devices,” “pinball machines” and “video games.”

(Ord. 357, 1/20/1999, §402)

§24-703. License Required.

No person, firm, partnership, corporation or other entity, shall at any time have in his possession within the Township any video or mechanical amusement device, jukebox or pool table for the playing of games and amusement without first having procured a license therefor as hereinafter provided in this Part.

(Ord. 357, 1/20/1999, §403)

§24-704. Application for License.

Any person, firm, corporation or other entity, desiring to procure a license as required in §24-403 of this Part shall apply therefor in writing to the Township Secretary. Said application shall be set forth in the following information:

- A. The name and residence of the vendor of each jukebox, pool table or video or mechanical amusement device to be licensed.

- B. The name and residence of the proprietor of the business establishment in which each jukebox, pool table or video or mechanical amusement device is to be located, used or installed.
- C. If vendor and/or proprietor are citizens of the United States.
- D. The manufacturer, name of machine, serial number, type and fee for each machine, video or mechanical device, pool table, jukebox or apparatus to be located on the premises, installed or used.
- E. A verification by the vendor and proprietor, that the facts set forth in the application are true and correct to the vendor's and proprietor's personal knowledge, information or belief and that any false statements therein are made subject to the penalties of the Crimes Code, 18 Pa.C.S.A. §4904, relating to unsworn falsification to authorities.
- F. That the vendor and proprietor have been provided a copy of this Part and that he/they have read and agree to be bound by all terms and provisions hereof.
- G. That a license does not sanction or condone the use or possession of any illegal gambling device, whether illegal per se or as modified.
- H. That the illegal use or possession of an unlawful gambling device, either per se or as modified, may result in a criminal prosecution by law enforcement officials.

(Ord. 357, 1/20/1999, §404)

§24-705. Persons Ineligible for Licenses.

The Township Secretary shall not issue a license for any video or mechanical amusement device to any person who:

- A. Is not a citizen of the United States.
- B. Is not 21 years of age.
- C. Has been found guilty of or accepted Accelerated Rehabilitative Disposition for possessing or using a video or mechanical amusement device in violation of the Crime Code of the Commonwealth of Pennsylvania, within three years of the date of application.

(Ord. 357, 1/20/1999, §405)

§24-706. Conditions For Issuance.

No license shall be granted until a period of 10 days shall have elapsed from the date of application during which time the Township Secretary may, at his or her discretion, investigate the facts set forth in the application.

- A. The Township Secretary shall refuse to issue a license for any device that the applicant has not affirmed is not designed or intended to be used for gambling purposes.
- B. A license shall not be issued unless the applicant acknowledges:
 - (1) That obtaining or displaying a Township of Richmond license does not sanction or permit the use of any device for gambling purposes or possession of an illegal gambling device, either per se or as modified.
 - (2) That if the applicant or licensee illegally uses or possesses an unlawful gambling device, either per se or as modified, he may be prosecuted by the Township of Richland or other law enforcement officials.

(Ord. 357, 1/20/1999, §406)

§24-707. Construction of Provisions.

Nothing in this Part shall be construed to authorize, license or permit any gambling devices whatsoever or any mechanism that has been judicially determined to be a gambling device, either per se or as modified or in any way contrary to law or that may be contrary to any future laws of the Commonwealth of Pennsylvania or the United States of America.

(Ord. 357, 1/20/1999, §407)

§24-708. License Fees.

- 1. No license shall be issued until an annual fee shall have been paid to the Township Secretary. The amount of the fee shall be set by the Board of Supervisors pursuant to resolution. Each license shall expire on December 31 of each year.
- 2. License fees shall be prorated on a monthly basis from the first day of the month in which the application for license is made. No credits or refunds shall be made for any reason once a license is issued.
- 3. The Township Secretary or any other officer or official of the Township may, in his discretion, put a lead (or any other type) seal upon any device for which no license fee has been paid and when the proper license fee has been paid for such sealed

device, said seal shall be removed by the Township Secretary or other designated officer of the Township.

4. While said unlicensed device is under seal as aforesaid, the owner, proprietor, manager or person in charge of the place where said device is located shall be responsible for the device and for any unlawful use thereof while such mechanical device is unlicensed.

(Ord. 357, 1/20/1999, §408)

§24-709. Issuance and Display.

Upon the payment of the license fee provided by this Part and if the applicant fully complies with this Part, the Township Secretary shall issue a disc, plate or sticker setting forth the number of the license for each machine so licensed and said disc, plate or sticker shall be attached and fastened to the respective machine or device so that the same may be clearly observable and readable. Discs, plates or stickers issued for a particular machine or device are not transferable to another machine or device except upon application and approval of the Township in the instance where the transfer is for purpose of repair or replacement, as long as the transfer does not increase the number of licenses held by the applicant. All discs, plates or stickers issued by the Township for video and mechanical amusement devices, shall state that the video and mechanical amusement device is for amusement purposes only, that it is not a gambling device and that only games and not money may be won on the machine or device.

(Ord. 357, 1/20/1999, §409)

§24-710. Inspection.

The Township or its agents may, during regular business hours, conduct inspections of any business establishment where any video or mechanical amusement device, jukebox or pool table licensed under this Part is located, installed, placed or used, to ensure compliance with this Part.

(Ord. 357, 1/20/1999, §410)

§24-711. Revocation, Debarment and Contraband Declaration.

1. In the event any applicant, vendor or proprietor falsifies any information on an Application for License of Amusement Device or violates this Part, the Township Secretary shall immediately revoke all licenses issued under this Part to such applicant, vendor or proprietor.
2. Moreover, in the event a vendor of a video or mechanical amuse device or a proprietor of a business establishment is convicted of possessing or using a video or

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mechanical amusement device in violation of the Crimes Code of the Commonwealth of Pennsylvania, the Township Secretary shall revoke each license issued to such person, as an applicant, vendor or proprietor.

3. Additionally, the Township Secretary shall not issue a License of Amusement Devices to any person who has been found guilty of or accepted Accelerated Rehabilitative Disposition, for possessing or using a video or mechanical amusement device in violation of the Crimes Code of the Commonwealth of Pennsylvania, within three years of the date of application.
4. Any video or mechanical amusement device used or possessed in violation of the Crimes Code of the Commonwealth of Pennsylvania or this Part may be deemed contraband and forfeited in accordance with the provisions set forth in 18 Pa.C.S.A. §6501(d) (relating to scattering rubbish).

(Ord. 357, 1/20/1999, §411)

§24-712. Prohibition of Suggestion or Promise of Nonprosecution.

Because the Township intends to foster compliance with the laws of the Commonwealth of Pennsylvania and the United States regarding illegal possession and/or use of gambling devices, no Township employee or agent may promise, suggest or insinuate, either expressly or by implication, that the applicant, licensee, proprietor or vendor, who illegally uses or possesses any device used or intended to be used for gambling purposes shall not be prosecuted.

(Ord. 357, 1/20/1999, §412)

§24-713. Violations and Penalties.

For each and every violation of the provisions of this Part, any person or persons, firm, partnership or corporation, violating any of the provisions of this Part shall constitute a summary offense and upon conviction by the issuing authority for the magisterial district which includes the Township of Richland, be sentenced to pay a fine of not less than \$50 nor more than \$600 and costs of prosecution, and in default of payment thereof, may be committed by the issuing authority to the Allegheny County Jail in conformity with the Pennsylvania Rules of Criminal Procedure for a period not to exceed 10 days. Each and every day that any machine or device is used and operated in violation hereof shall constitute a separate and distinct offense under this Part and shall be subject to separate and distinct penalties hereunder.

(Ord. 357, 1/20/1999, §413)