

CHAPTER 24
TAXATION, SPECIAL

PART 1

LOCAL TAXPAYERS BILL OF RIGHTS

- §24-101. Purpose
- §24-102. Disclosure Statement
- §24-103. Notices
- §24-104. Information Requests
- §24-105. Complaints
- §24-106. Administrative Appeals

PART 2

BUSINESS PRIVILEGE TAX

- §24-201. Short Title
- §24-202. Definitions
- §24-203. Levy
- §24-204. Returns
- §24-205. License
- §24-206. Posting
- §24-207. Enforcement and Remedies
- §24-208. Duties of the Tax Administrator
- §24-209. Confidential Nature of Returns, Etc.
- §24-210. Suit on Collection and Penalty

PART 3

OCCUPATIONAL PRIVILEGE TAX

- §24-301. Definitions
- §24-302. Levy
- §24-303. Amount of Tax
- §24-304. Duty of Employers
- §24-305. Returns
- §24-306. Dates for Determining Tax Liability and Payment
- §24-307. Individuals Engaged in More than One Occupation
- §24-308. Self-Employed Individuals

- §24-309. Employers and Self-Employed Individuals Residing Beyond the Corporate Limits of the Township
- §24-310. Administration of Tax
- §24-311. Suits for Collection
- §24-312. Enforcement and Remedies
- §24-313. Saving Clause

PART 4

EARNED INCOME AND NET PROFITS TAX

- §24-401. Incorporation of Statute
- §24-402. Imposition of Tax
- §24-403. Declarations, Returns and Payment of Tax
- §24-404. Collection at Source
- §24-405. Administration
- §24-406. Interest and Penalties for Late Payment
- §24-407. Penalties

PART 5

PER CAPITA TAX

- §24-501. Authority for Enactment
- §24-502. "Resident" Defined
- §24-503. Imposition of Tax
- §24-504. Collection
- §24-505. Enforcement and Remedies

PART 6

REALTY TRANSFER TAX

- §24-601. Short Title
- §24-602. Authority
- §24-603. Definitions
- §24-604. Imposition of Tax; Interest
- §24-605. Exempt Parties
- §24-606. Excluded Transactions
- §24-607. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof
- §24-608. Acquired Company
- §24-609. Credits Against Tax

- §24-610. Extension of Lease
- §24-611. Proceeds of Judicial Sale
- §24-612. Duties of Recorder of Deeds
- §24-613. Statement of Value
- §24-614. Civil Penalties
- §24-615. Lien
- §24-616. Enforcement
- §24-617. Regulations

PART 1

LOCAL TAXPAYERS BILL OF RIGHTS

§24-101. Purpose.

The purpose of this Part is to implement the requirements and procedures of the Local Taxpayers Bill of Rights (Act. No. 50 of 1998, 53 P.S. §§8421-8438) (hereinafter referred to as the Act.)

(Ord. A213, 2/8/1999, §1)

§24-102. Disclosure Statement.

The form and content of the disclosure statement required by §8423(a) of the Act shall be as drafted by the Township Solicitor and adopted by the Supervisors.

(Ord. A213, 2/8/1999, §2)

§24-103. Notices.

1. The form and content of the notice required by §8423(b) shall be as drafted by the Township Solicitor and adopted by the Supervisors.
2. The form and content of the notice required by §8424(a)(2) shall be as drafted by the Township Solicitor and adopted by the Supervisors.

(Ord. A213, 2/8/1999, §3)

§24-104. Information Requests.

1. Requests for information from the Tax Collector or other Township official to a taxpayer shall be made in writing and in accordance with §8424.
2. Requests for information shall be sent by first-class mail.
3. The taxpayer shall have at least 30 calendar days from the mailing date to respond to a request for information.
4. Reasonable extensions of the time to respond to such a request shall be granted if good cause is shown.

TAXATION, SPECIAL

5. The procedure relating to extension of the time to respond to an information request shall be as follows:
 - A. The taxpayer shall submit a request which must be made in writing, specify the reasons why additional time is needed, state the facts supporting such reasons, specify the amount of additional time sought, be submitted before the original response period expires, and be mailed or delivered to the office of the Tax Collector.
 - B. The Tax Collector or other Township official shall act upon the request within 2 business days after it is received.
 - C. The taxpayer will be notified by first-class mail as to whether or not an extension of time has been granted.
 - D. If an extension of time is granted, the amount of additional time will be specified.
 - E. If an extension of time is denied, the reason will be stated.
 - F. If an extension of time is denied, the original time for response shall remain in effect.

(Ord. A213, 2/8/1999, §4)

§24-105. Complaints.

The procedures for the filing and processing of complaints by taxpayers about Township actions relating to taxes, required by §8423(A)(3) of the Act, shall be as follows:

- A. Complaints must be made in writing and submitted to the Township, either by mail or by personal delivery.
- B. The person whose action is complained of should be identified by name or official position.
- C. The action complained of must be described.
- D. The nature or grounds of the complaint must be stated.
- E. The Township Supervisors or their designated agent shall promptly review the complaint and seek to resolve it by adjustment of the dispute or reconciliation of the differences between the taxpayer and the Township office involved.

(Ord. A213, 2/8/1999, §5)