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

This Part shall be known as the "Realty Transfer Tax Ordinance of Old Lycoming Township."

(*Ord. 143, 1/8/1990, §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 Old Lycoming Township, regardless of where the documents making the transfer are made, executed or delivered, or where the actual settlements on such transfer took place as authorized by Article XI-D, "Local Real Estate Transfer Tax," 72 P.S. §8101-D *et seq.* Furthermore, this tax ordinance is enacted under authority of the Local Tax Reform Act of December 13, 1983, P.L. 1121, No. 145, 53 P.S. §6901 *et seq.*

(*Ord. 143, 1/8/1990, §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.

Board - the Board of Supervisors of Old Lycoming Township, Lycoming County, Pennsylvania.

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 or like character given as security for a debt and deeds of releases 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 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, 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.

Person - every natural person, association, or corporation.

A. The term "person" as applied to associations, shall include the responsible embers 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 in 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 activity 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 fix period of years but which, either 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.

Township - Old Lycoming Township, Lycoming County, Pennsylvania.

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 for 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 paragraph .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 principle of the grantor of a related corporation association or partnership and the grantee existing before or effective with the transfer.

(*Ord. 143, 1/8/1990, §3*)

§24-104. Disposition 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 percent of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording or within 30 days of acceptance of such document or within 30 days of becoming an acquired company.

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

3. It is the intent of this Part that the entire burden of the tax imposed on a

person or transfer shall not exceed the limitations prescribed in the Local Tax Reform Act, of December 13, 1988, P.L. 1127, 72 P.S. §4750.101 *et seq.*, so that if any other political subdivision or school district have imposed or hereafter shall impose such tax on the same person or transfer than the tax levied by the Township of Old Lycoming under the authority of the 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 Old Lycoming Township; provided, however, that Old Lycoming Township and any other political subdivision which impose such tax on the same person or transfer may agree that instead of limiting their respective rates to one-half of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted.

4. Any tax imposed by this Part 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. §701 *et seq.*, as amended, known as the "Municipal Claims and Tax Liens Act." The interest rate imposed 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.S. 343, No. 176, 72 P.S. §806, as amended, known as the "Fiscal Code," or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims. [*Ord. 231*]

5. The tax imposed under this Part and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965, P.L. 1257, No. 511, 53 P.S. §6901 *et seq.*, 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, pursuant to §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. [*Ord. 231*]

(*Ord. 143*, 1/8/1990, §4; as amended by *Ord. 231*, 10/14/2008)

§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. 143*, 1/8/1990, §5)

§24-106. Excluded Transactions.

1. The tax imposed by Section 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 by 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 Old Lycoming 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 of division in kind for no or nominal actual consideration of property passed by testate 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 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 acquired by the grantee from, or 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 or the grantee or a transfer to a nonprofit industrial development agency or authority.

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

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

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

R. A transfer to a conservancy which possesses a tax exempt status pursuant to §501(c)(3) of the Internal Revenue Code of 1954, 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 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. Lease for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.

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

(*Ord. 143, 1/8/1990, §6*)

§24-107. Documents Relating to Associations or Corporations and Members,

Partners, Stockholders or Shareholders Thereof.

Except as otherwise provided in §24-106, 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 purpose of this Part, corporations and associations are entities separate from their members, partners, stockholders or shareholders.

(*Ord. 143, 1/8/1990, §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 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 transfer tax declaration of acquisition may be submitted for this purpose.

(*Ord. 143, 1/8/1990, §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 this 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 a 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 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 or tax due, no refund or carry over credit shall be allowed.

(*Ord. 143, 1/8/1990, §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. 143, 1/8/1990, §10*)

§24-111. Proceeds of Judicial Sale.

The tax herein imposed shall be fully paid, and have priority out of the proceeds or 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. 143, 1/8/1990, §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 any amount payable to Old Lycoming 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 Old Lycoming Township.

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 of Deeds shall pay over to Old Lycoming Township all local realty transfer taxes collected, less 2 percent for use of the County, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collection of the Pennsylvania realty transfer tax. The 2 percent commission shall be paid to the County.

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

(*Ord. 143, 1/8/1990, §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 connection 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 statement of value executed by a responsible person connection 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. 143, 1/8/1990, §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. 143, 1/8/1990, §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 Old Lycoming, 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 Lycoming 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. 143, 1/8/1990, §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. 143, 1/8/1990, §16*)

Part 2**Per Capita Tax****§24-201. Imposition of Per Capita Tax.**

A per capita tax of \$5 per annum be and the same is hereby levied and assessed upon each resident or inhabitant of the Township of Old Lycoming over 18 years of age, which tax shall be in addition to all other taxes levied and assessed by the Township of Old Lycoming pursuant to any other laws of the Commonwealth of Pennsylvania.

(*Ord. 9, -/-/----*, §1; as amended by *Ord. 70, 2/5/1973*, §1)

§24-202. Collection of Per Capita Tax.

Said tax shall be collected by the duly elected or appointed Tax Collector of the Township of Old Lycoming in the same manner and at the same time or times as other Township taxes are collected, as provided by the Local Tax Collection Law of 1945, 72 P.S. §5511.1 *et seq.*, as amended and supplemented.

(*Ord. 9, -/-/----*, §2)

§24-203. Bond of Tax Collector.

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

(*Ord. 9, -/-/----*, §3)

§24-204. Warrant for Collection.

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

(*Ord. 9, -/-/----*, §4)

§24-205. Compensation of Tax Collector.

The expenses of collection and compensation of the Tax Collector shall be paid and allowed as provided in the Local Tax Collection Law of 1945, 72 P.S. §5511.1 *et seq.*, as amended and supplemented, which compensation shall be the same as fixed from time to time by the Township of Old Lycoming for the collection of other Township taxes.

(*Ord. 9, -/-/----*, §5)

§24-206. Notice to Taxpayers.

The Tax Collector shall give notice to the taxpayers at the same time and in the same manner as provided by the Local Tax Collection Law of 1945, 72 P.S. §5511.1 *et seq.*, as amended and supplemented.

(*Ord. 9, -/-/----*, §6)

§24-207. Addition of Persons to Tax Roles.

In case the Tax Collector or a deputy tax collector shall at any time find within the Township of Old Lycoming any resident or inhabitant above the age of 21 years, whose name does not appear upon the tax duplicate, he shall report the name of such person forthwith to the assessor, who shall thereupon certify same unto the Township Supervisors who shall promptly certify the same to the Tax Collector reporting said name, whereupon the Tax Collector shall add the name and the assessment of this per capita tax against such person to the duplicate of the Township of Old Lycoming and proceed to collect same.

(*Ord. 9, -/-/----*, §7)

§24-208. Collection by Distress and Sale.

The Tax Collector shall be and is hereby empowered with the authority to collect said tax by distress and sell all goods and chattels of the taxpayer, as provided therefor by the Local Tax Collection Law of 1945, as amended and supplemented.

(*Ord. 9, -/-/----*, §8)

§24-209. Power and Authority of Tax Collector.

There is hereby conferred upon the Tax Collector the power and authority to demand, receive and collect from all corporations, political subdivisions, associations, companies, firms or individuals, employing persons owing per capita taxes, or whose wife owes per capita taxes, or if in possession of unpaid commissions or earnings belonging to any person owing per capita taxes or whose spouse owes per capita taxes, upon the presentation of written notice and demand containing the name of the taxable, or spouse thereof, and the amount of tax due. Upon the presentation of such written notice and demand it shall be the duty of such corporation, political subdivision, association, company, firm or individual to deduct from the wages, commissions or earnings of such individual employees then owing or that shall within 60 days thereafter become due, or from any unpaid commissions or earnings of any taxable in its or his possession, a sum sufficient to pay the respective amount of the per capita taxes and costs shown upon the written notice or demand, and to pay the same to the Tax Collector of the Township of Old Lycoming within 60 days after such notice shall have been given. The employer shall be entitled to deduct not more than 2 percent for his expenses for such moneys paid over to the Tax Collector. Upon the failure of such employer to make such deduction when properly notified as herein provided, such employer shall forfeit and pay the amount of such tax far each such taxable whose taxes are not withheld and paid over to the Tax Collector as herein provided, which amount may be recovered by an action of assumpsit in a suit to be instituted by the Tax Collector on behalf of the Township of Old Lycoming.

(*Ord. 9, -/-/----*, §9; as amended by *Ord. 231, 10/14/2008*)

§24-210. Accounts of Tax Collector.

The Tax Collector shall keep a correct account of all per capita taxes collected by authority of this Part. He or she shall mark the same paid on each duplicate at the name of each taxable, and the date an which payment was made. The Tax Collector shall remit said taxes to the Treasurer of the Board of Supervisors of Old Lycoming Township by a separate statement at the same time as other taxes are remitted to the

Board of Supervisors of Old Lycoming Township.

(*Ord. 9, -/-/----*, §10)

§24-211. Discount and Penalty.

All taxpayers subject to the payment of the per capita taxes herein levied and assessed shall be entitled to a discount of 2 percent of the amount of such tax upon making payment of the whole amount thereof within 2 months after the date of the tax notice. All taxpayers who fail to make payment of any such taxes charged against them for a period of 4 months after the date of the tax notice shall be charged a penalty of 5 percent, which penalty shall be added to the taxes by the Tax Collector and be collected by him.

(*Ord. 9, -/-/----*, §11)

Part 3**Local Services Tax****§24-301. 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 municipal employee or other person per resolution.

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

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

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

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

Municipality - the area within the corporate limits of the Old Lycoming Township.

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

Tax - the local services tax (LST) in the amount of \$52 levied by this Part.

(Ord. 272, 12/10/2013, §1)

§24-302. Levy.

The Municipality hereby levies and imposes an emergency and municipal service tax engaged in by individuals within its corporate limits during the fiscal year 2014 and thereafter. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Municipality.

(Ord. 272, 12/10/2013, §2)

§24-303. Statutory Authority.

This Part is enacted under the authority of the “Local Tax Enabling Act” as enacted by the General Assembly of the Commonwealth of Pennsylvania as Act No. 511, approved December 31, 1965, as amended.

(Ord. 272, 12/10/2013, §3)

§24-304. Amount of Tax.

Beginning on January 1, 2014, each occupation, as hereinbefore defined, engaged

within the corporate limits of the Municipality, shall be subject to a local service tax in the amount of \$52 per annum, such tax to be paid by the individual so engaged.

(*Ord. 272, 12/10/2013, §4*)

§24-305. Exemption from Tax.

Any individual whose total income from all sources during the fiscal year is less than \$12,000 is exempt from such tax.

(*Ord. 272, 12/10/2013, §5*)

§24-306. Duty of Employers.

Each employer within the Municipality; as well as those employers situated outside of the Municipality, but who engage in business within the Municipality is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within the Municipality, the tax of \$52 per annum and making a return and payment thereof to the Municipality's Collector. Each employer is further authorized to deduct this tax from each employee in his employ, whether or not part of all such services are performed within the Municipality.

(*Ord. 272, 12/10/2013, §6*)

§24-307. Returns.

Each employer shall prepare and file a return showing a computation of tax on forms to be supplied by the Collector. If the employer fails to file such return and pay such tax, whether or not he make collections thereof from the salary, wages or commission paid by him to such employee, the employer shall be responsible for the payment of the tax in full without deducting a commission and as though the tax had originally been levied against him.

(*Ord. 272, 12/10/2013, §7*)

§24-308. Dates for Determining Tax Liability and Payment.

Each employer shall use his employment records from January 1 to March 31, of each fiscal year, for determining the number of employees from whom such tax shall be deducted and paid to the Municipality's Collector on or before April 30. Supplemental reports shall be made by each employer on June 30, September 30, and December 31, of new employees as reflected on his employment records and payments based on these supplemental reports shall be made on July 31, October 31, and January 31, respectively of the fiscal year.

(*Ord. 272, 12/10/2013, §8*)

§24-309. Individuals Engaged in More than One Occupation.

Each individual who has more than one occupation within the Municipality shall be subject to the payment of this tax on his principal occupation and his principal employer shall deduct this tax and deliver to him evidence of deductions on a form to be furnished to the employer by the Collector, which form shall have evidence of deduction having been made, and when presented to any other employer shall be authority for such employer to not deduct this tax from the employee's wages, but to

include such employee on his return by setting forth his name, address and the name and account number of the employer who deducted this tax.

(*Ord. 272, 12/10/2013, §9*)

§24-310. Self-Employed Individuals.

All self employed individuals who perform services of any type or kind, engage in any occupation or profession within the Municipality shall be required to comply with this Part and pay the tax to the Municipality's Collector on June 15, of each year, or as soon thereafter as he engages in an occupation.

(*Ord. 272, 12/10/2013, §10*)

§24-311. Employer and Self-Employed Individuals Residing Outside the Municipality.

All employers and self-employed individuals resident or having their place of business outside of the Municipality but who perform services of any type or kind, or engage in any occupation or profession within the Municipality 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 Municipality. Any individual engaged in an occupation within the Municipality and an employee of a nonresident employer may, for the purpose of this Part, be considered a self-employed person, and in the event this tax is not paid, the Municipality shall have the option of proceeding against the employer or employee for the collection of this tax as hereinafter provided.

(*Ord. 272, 12/10/2013, §11*)

§24-312. Administration of Tax.

1. It shall be the duty of the Municipality's 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 and tax was received.

2. The Collector is hereby charged with the administration and enforcement of this Part and is hereby charged and empowered to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part including provisions for the examination of the payroll records of any employer subject to this Part; the examination and correction of any return made in compliance with this Part and any payment alleged or found to be incorrect, or as to which over payment is claimed or found to have occurred. Any person aggrieved by any decision of the Collector shall have the right to appeal to the County Court of Common Pleas as provided in other cases.

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 Director the means, facilities and opportunity for such examination.

(*Ord. 272, 12/10/2013, §12*)

§24-313. Suits for Collection.

1. In the event that any tax under this Part remains due or unpaid thirty days after the due dates set forth above, the Tax Collector may sue for the recovery for any such tax due or unpaid under this Part together with interest and penalty as set by resolution.

2. If for any reason the tax is not paid when due, the interest rate as set by resolution of such tax shall be calculated beginning with the due date of such tax and a penalty as set by resolution for each month added to such tax for nonpayment thereof. Where suit is brought for the recovery of this tax, the individual liable thereof shall, in addition, be responsible and liable for costs of collections.

(Ord. 272, 12/10/2013, §13)

§24-314. Validity.

The provisions of this Part are severable and if any of its provisions are held invalid or unconstitutional, the decision of the court shall not affect or invalidate any of the remaining provisions. It is hereby declared to be the legislative intent that this Part would not have been adopted if such illegal, invalid or unconstitutional provision had not been included herein.

(Ord. 272, 12/10/2013, §14)

§24-315. Saving Clause.

1. Nothing contained in this Part shall be construed to empower the Municipality to levy and collect the tax hereby imposed on any occupation not within the taxing power of the Municipality under the Constitution of the United States and the law of the Commonwealth of Pennsylvania.

2. If the tax imposed under the provisions of this ordinance are 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 as to any individual, the decision of the court shall not affect or impair the right to impose or collect such tax, or the validity of the tax so imposed on other persons or individuals as herein provided.

(Ord. 272, 12/10/2013, §15)

§24-316. Effective Date.

This Part shall become effective January 1, 2014, and remain in force and effect thereafter.

(Ord. 272, 12/10/2013, §16)

§24-317. Penalty.

Whoever makes any false or untrue statement on any return required by this Part, or who refuses inspection of his books, records or accounts in his control setting forth the number of employees subject to this tax, who are in his employment, or whoever fails or refuses to file any return required by this Part shall be fined not more than \$1,000 for each offense or imprisoned not more than 90 days or both. It is further provided that the action to enforce the fine and penalty herein provided maybe instituted against any person in charge of the business of any employer who has failed,

or refused to file a return required by this Part.
(*Ord. 272, 12/10/2013, §17*)

Part 4**Business Privilege Tax****§24-401. Title.**

This Part is enacted pursuant to the authority contained in the Act of Assembly (No. 511), approved December 31, 1965, as amended, 53 P.S. §6901 *et seq.*, and shall be known as the “Old Lycoming Township Business Privilege Tax Ordinance.”

(*Ord. 104, 2/13/1979, §1*)

§24-402. Definitions.

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

Actual place of business - any location where a business is conducted for a period in excess of 5 days.

Base of operations - an actual, physical and permanent place of business from which a taxpayer manages, directs, and controls its business activities. [*Ord. 270*]

Financial business - the services and transactions of banks and bankers, trust 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 from any business, or services rendered, or commercial or business transaction had within the Township, without deduction therefrom on account of the cost of materials used, labor, service, or other cost, interest, or discount paid, or any other expense. "Gross receipts" shall include both cash and credit transactions.

(1) “Gross receipts” shall exclude:

(a) 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.

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

(c) 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 and not for the purpose of evading payment of this tax and those receipts which the Township is prohibited from taxing by law. Such receipts shall be segregated as set forth in §24-405.4 of this Part.

(d) The first \$1,000 of such receipts.

License tax officer - the person authorized and empowered by the Township to

collect the taxes imposed hereby and to enforce the provisions of this Part. The license tax officer shall be established or designated by resolution of the Township.

License year - the 12-month period beginning the first day of January of the filing year, except that any person who regularly keeps books on a fiscal year basis and files Federal tax returns on such fiscal year basis, may use that period as the taxable year.

Person - every natural person, partnership, association, corporation, estate, trust or other form of organization. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to a partnership shall mean the partners thereof, as applied to an association shall mean the members thereof, as applied to an estate or trust shall mean the fiduciary thereof, and as applied to a corporation and unincorporated association shall mean the officers thereof.

(1) *Business* - carrying on or exercising whether for gain or profit or otherwise within the Township any trade, business including, but not limited to, financial business as hereinafter defined, profession, vocation, service, construction, communication or commercial activity, or rendering services from or attributable to any office or business in the Township.

(2) *Business* - shall not include the following:

(a) Any business which is subject to the Township mercantile tax [Part 5] on its entire gross receipts or to that portion of its gross receipts which may be subject to the Township mercantile tax [Part 5]; the business of any political subdivision, public utility, or nonprofit corporation or unincorporated association not conducting any regular or established business competing commercially with any other person subject to the tax hereby imposed; any employment for a wage or salary; or any business upon which the power to levy a tax is withheld by law.

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

Services rendered within the Township - services in which any event forming a part of the service performed occurs within the Township.

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

Township - Old Lycoming Township.

(Ord. 104, 2/13/1979, §2; as amended by Ord. 270, 8/12/2014, Art. 1)

§24-403. Authority to Levy and Collect Tax.

Old Lycoming Township hereby imposes a business privilege tax for the license year 1979 and thereafter in the manner and at the rates hereinafter set forth. Except as hereinafter provided, such tax shall be in addition to any other tax levied and collected under any existing ordinance or by the Williamsport Area School District. This Part is enacted under the authority of the Act of December 31, 1965, P.L. 1257, known as the "Local Tax Enabling Act," as amended, (Act No. 511), 53 P.S. §6901 *et seq.*

(Ord. 104, 2/13/1979, §3)

§24-404. Imposition and Rates of Tax.

1. *Imposition of Tax; Continuance.* For the year beginning January 1, 1979, and

each year thereafter, the Township hereby imposes an annual business privilege tax and registration requirements in the manner and at the fees and rates hereinafter set forth. Such a tax shall continue in force on a yearly basis without annual re-enactment unless the rate of the tax is subsequently changed.

2. *Registration Required; Application.* Every person desiring to continue to engage in or hereafter to begin to engage in a business, whether or not he maintains a place of business within the Township shall, on or before the commencement of the license year or prior to commencing business in such license year, make application for registration for each place of business in the Township with the license tax officer. Such registration shall be made only once by the completion of any application furnished by the license tax officer. Each application for registration shall be signed by the applicant if a natural person and, in the case of an association or a partnership, by a member or partner thereof and, in the case of corporation, by an officer thereof. Each applicant shall receive a certificate of registration from the license tax officer which shall not be assignable. In the case of loss, defacement or destruction of such certificate, the person to whom the certificate was issued shall apply to the license tax officer for a new certificate.

3. *Rate of Tax.* Every person engaging in a business in the Township, whether or not he maintains a place of business within the Township, shall pay an annual business privilege tax for the license year at the rate of one mill on each dollar of the gross receipts derived from all services rendered within the Township.

(Ord. 104, 2/13/1979, §4)

§24-405. Determination of Gross Receipts.

1. Every person subject to the tax hereby imposed who has commenced his business at least 1 full year prior to the beginning of the license year shall determine his gross receipts for the license year from his actual gross receipts for the preceding year, or for the last fully completed fiscal 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 any license year, shall compute his annual gross receipts for such license year by dividing his actual gross receipts by the number of months in business and multiplying by 12.

3. Every person subject to the tax hereby imposed who commences his business subsequent to the beginning of the license year shall determine his gross receipts for the license year by multiplying his actual gross receipts for the first month he engages in business by the number of months he engages in business for the license year.

4. 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 provisions of law, including the exemptions within this Part, the license tax officer 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 shall be taxed hereunder. The license tax officer may make such allocation with due regard to the nature of the business concerned on the basis of millage 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 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. The rules and regulations established shall be in writing and a copy filed with the Secretary of the Township.

5. Every person who ceases to carry on a business during any tax year after having paid the business privilege tax for the entire year shall, upon making proper application to the license tax officer, be entitled to receive a refund of the pro rata amount of the tax paid based upon the period of time he was not in business during the license year. In the event that a person who discontinues business during any tax year does so before payment of his tax becomes due for such year, he shall be permitted to apportion his tax for such tax year and shall pay an amount to be computed by multiplying his gross receipts for the preceding full calendar 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 12.

6. Every person subject to the tax hereby imposed who engages in a business temporary, seasonal or itinerant in nature, shall determine his gross receipts for the license year from his actual gross receipts for the license year.

(*Ord. 104, 2/13/1979, §5*)

§24-406. Returns.

1. Every return shall be made upon a form prescribed by the license tax officer. Every person making a return shall certify the correctness thereof.

2. Every person subject to the tax hereby imposed who had commenced his business at least 1 full year prior to the beginning of the license year, shall, on or before April 15 of the license year, file with the license tax officer a return setting forth his name, his business and business address and such other information as may be required by the license tax officer in order to determine his actual gross receipts for the preceding calendar or fiscal year and the amount of the tax due.

3. Every person subject to the tax hereby imposed who had commenced his business less than 1 full year prior to the beginning of the license year, shall, on or before April 15 of the license year, file with the license tax officer a return setting forth his name, his business and business address and such other information as may be required by the license tax officer in order to determine his actual gross receipts for the preceding calendar or fiscal year and the amount of tax due.

4. Every person subject to the tax hereby imposed 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 license tax office setting forth his name, his business and business address and such other information as may be required by the license tax officer in order to determine his actual gross receipts for his first month of business and the amount of tax due.

5. Every person subject to the tax hereby imposed who engages in a business temporary, seasonal or itinerant in nature shall, within 7 days from the date he completes such business, file with the license tax officer a return setting forth his name, his business and business address and such other information as may be required by the license tax officer in order to determine his actual gross receipts for the period he engages in business during the license year and the amount of the tax due.

(*Ord. 104, 2/13/1979, §6*)

§24-407. Payments.

1. At the time of filing a return, the person making the same shall pay the amount of tax shown as due thereof to the license tax officer.

2. All taxes, interest and penalties imposed under the provisions of this Part shall be payable to the license tax officer who, upon payment of the tax imposed, together with any interest and penalties due thereon, shall give to the person paying the same a receipt therefor.

(*Ord. 104, 2/13/1979, §7*)

§24-408. Assessment of Tax; Enforcement.

1. The license tax officer 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. Said rules and regulations shall be in writing and a copy filed with the Secretary of the Township.

2. If the license tax officer is not satisfied with the return made by any taxpayer, or supposed taxpayer, or if any taxpayer or supposed taxpayer shall neglect or refuse to file any return required by this Part, the license tax officer is hereby authorized and empowered to determine or redetermine the tax due by such person based upon the facts contained in the return or upon any information within his possession or that shall come into his possession, and for this purpose he or his representative or any duly authorized tax examiner of the Township is authorized to examine any books, papers and records of any such person in order to verify the accuracy of any return or payment made under the provisions hereof, or to ascertain whether the taxes imposed by this Part have been paid; and every such person is hereby required to submit his books, papers and records to such examination upon request of the license tax officer and to give him or his representative or any duly authorized tax examiner of the Township the means, facilities and opportunity for such examination. The license tax officer is hereby authorized and directed to make and keep such records and prepare such forms as may be necessary or convenient to carry this Part into effect and may, in his discretion, require reasonable deposits to be made by licensees who engage in a business, temporary, seasonal or itinerant by its nature to secure payment of the tax imposed by this Part to the Township.

3. If any taxpayer or supposed taxpayer shall neglect or refuse to file any return required by this Township, or pay the tax imposed by this Part, or if any person pays less than the correct amount of the tax due from him, the license tax officer may estimate or determine the tax due by such person and the amount of interest and penalties thereon.

4. Any taxpayer aggrieved by any determination, estimate or redetermination by the license tax officer may appeal such decision within 30 days to the appeal board the establishment of which is provided for hereinafter.

(*Ord. 104, 2/13/1979, §8*)

§24-409. Appeal Board.

The Supervisors of Old Lycoming Township shall from time to time establish by resolution a Board of Appeals, which may be a separate board for the Township alone or may be a combined board for the Williamsport Area School District and the Township, to hear appeals in any cases where a taxpayer may dispute the validity or amount of the Township's claim for tax under this Part. The membership, powers, duties and procedures of and before such appeal board shall be such as may be provided for in the resolution establishing said appeal board.

(*Ord. 104, 2/13/1979, §9*)

§24-410. Suits for Tax; Interest and Penalties.

1. All taxes, interest and penalties due and unpaid under this Part, shall be recoverable by the Township Solicitor as other debts due the School District are now by law recoverable.

2. All taxes due under this Part shall bear interest at the rate of $\frac{1}{2}$ percent per month, or fractional part thereof, from the day they are due and payable until paid.

3. If any taxpayer neglects or refuses to make any return or payment as herein required, a penalty of 10 percent of the amount of tax due shall be added by the license tax officer and collected by him.

(*Ord. 104, 2/13/1979, §10*)

§24-411. Disposition of Tax.

All taxes, interest and penalties collected or received under the provisions of this Part shall be paid unto the Treasurer of the Township for the use and benefit of the Township.

(*Ord. 104, 2/13/1979, §11*)

§24-412. Prohibited Levies.

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

(*Ord. 104, 2/13/1979, §12*)

§24-413. Returns to Be Confidential.

Any information gained by the license tax officer or any other official or agent of the 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 such information, contrary to the provisions of this Section, shall constitute a violation of this Part.

(*Ord. 104, 2/13/1979, §15*)

§24-414. Payment under Protest.

The tax officer is hereby authorized to accept payment under protest of the amount

of business privilege tax claimed by the Township in any case where the taxpayer disputes the validity or amount of the Township's claim for tax. A statement that said payment is under protest and an appeal to the Board of Appeals shall accompany said payment. If it is thereafter determined that the Township has been overpaid, the amount of the overpayment shall be refunded to the taxpayer. The tax officer shall immediately forward said appeal to the Board of Appeals.

(*Ord. 104, 2/13/1979, §16*)

§24-415. Penalty.

Whoever fails, neglects or refuses to comply with any of the provisions of this Part, or any regulations or requirements made pursuant thereto and authorized thereby, or whoever knowingly makes any false or untrue statements on his return shall pay a judgment of not more than \$600 plus all court costs or other maximum as established by State law. No judgment shall commence or be imposed, levied or payable until the date of the determination of a violation by a magisterial district judge. If the defendant neither pays nor timely appeals the judgment, the Township may enforce the judgment pursuant to the applicable rules of civil procedure, at which time, in addition to any penalties, the violator shall be liable for any attorney's fees and costs incurred by the Township. Each day that a violation continues or each Section of this Part which shall be found to have been violated shall constitute a separate violation. The fine imposed by this Section shall be in addition to any other penalty imposed by any other Section of this Part.

(*Ord. 104, 2/13/1979, §17; as amended by Ord. 231, 10/14/2008*)

Part 5**Mercantile License Tax****§24-501. Title.**

This Part is enacted pursuant to the authority contained in the Act of Assembly (No. 511), approved December 31, 1965, as amended, 53 P.S. §6901 *et seq.*, and shall be known as the “Old Lycoming Township Mercantile License Tax Ordinance.”

(*Ord. 103, 2/13/1979, §1*)

§24-502. Definitions.

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

Actual place of business or place of business - any location where a business is conducted for a period in excess of 5 days.

Business transactions within the Township - the receipts from any transaction shall be considered as business taking place within the Township if any event forming a part of the transaction occurs within the Township.

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

Gross receipts - excludes:

(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) 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 acquired the goods, wares or merchandise.

(3) 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 and not for the purpose of evading payment of this tax and those receipts which the Township is prohibited from taxing by law. Such receipts shall be segregated as set forth in §24-506.

(4) The first \$1,000 of such receipts.

License tax officer - the person authorized to collect the taxes imposed hereby and to enforce the provisions of this Part. The license tax officer shall be designated or redesignated by a Township resolution duly passed.

License year - the 12-month period beginning the first day of January of the filing year, except that any person who regularly keeps books on a fiscal year basis

and files Federal tax returns on such fiscal year basis, may use that period as the taxable year.

Person - every natural person, partnership, association, corporation, estate, trust or other form of organization. Whenever used in any clause prescribing and imposing a penalty, the term "person," as applied to an association, shall mean the members thereof, as applied to an estate or trust shall mean the fiduciary thereof, and as applied to a corporation and unincorporated association shall mean the officers thereof.

Restaurant or other place where food, drink or refreshments are sold - does not include those facilities of nonprofit corporations and/or beneficial associations which are deemed or considered to be services under either statutory or case law, or any other such facility which is exempt by law.

Retail dealer or retail vendor - any person who is a dealer in or vendor of goods, wares or merchandise other than a wholesale dealer, wholesale vendor or broker.

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

Township - Township of Old Lycoming.

Wholesale dealer or wholesale vendor - a person who sells goods, wares or merchandise for resale to dealers in or vendors of goods, wares or merchandise.

The terms defined in this Section shall not include the following: persons subject to the business privilege tax on its entire gross receipts or to the extent of that portion of its gross receipts which may be subject to the business privilege tax; a wage earner, agencies or political subdivisions of the government of the United States or the Commonwealth of Pennsylvania; nonprofit corporations or associations not conducting any regular or established business competing commercially with any other person subject to the tax hereby imposed; any public utility; or any person disposing of merchandise of his own growth, production or manufacture.

(Ord. 103, 2/13/1979, §2)

§24-503. Levy and Collection of Tax.

For the fiscal year of 1979, the Township of Old Lycoming hereby imposes an annual mercantile license tax, and for each year thereafter without annual re-enactment. The tax shall be calculated on a calendar or fiscal year basis in the manner and at the rates hereinafter set forth. Except as herein provided, such tax shall be in addition to any other tax levied and collected under any existing resolution of the Williamsport Area School District. This Part is enacted under the authority of the act of December 31, 1965, P.L. 1257, as amended, known as the "Local Tax Enabling Act," 53 P.S. §6901 *et seq.*

(Ord. 103, 2/13/1979, §3)

§24-504. Imposition and Rates of Tax.

1. *Imposition of Tax; Continuance.* For the license year beginning January 1, 1979, and each license year thereafter, the Township hereby imposes an annual mercantile license tax and registration requirements in the manner and at the fees and

rates hereinafter set forth. Such tax shall continue in force on a license year basis, without annual re-enactment, unless the rate of the tax is subsequently changed.

2. *Registration Required; Application.* Each person desiring to continue to engage in or hereafter to begin to engage in business as a retail vendor of goods, wares or merchandise, or in the business of conducting a restaurant or other place where food, drink or refreshments are sold shall, on or before the first day of the license year, or prior to commencing business in the license year, procure a mercantile license for his place of business, or if more than one, for each of his places of business in the Township, from the license tax officer, who shall issue the same. A separate license shall be required for each type of business conducted on the same premises. Such license shall be conspicuously posted at each place of business of every such person at all times.

3. *Rate of Tax.*

A. Wholesale vendors or dealers in goods, wares or merchandise shall be taxed at the rate of $\frac{1}{2}$ of 1 mill on each dollar of the gross receipts of the business.

B. Retail vendors or dealers in goods, wares and merchandise, all persons engaged in conducting restaurants or other places where foods, drink or refreshments are sold, whether or not the same are incidental to some other business or occupation shall be taxed at the rate of $\frac{3}{4}$ of 1 mill on each dollar of the gross receipts of the business.

C. Wholesale and retail vendors or dealers in goods, wares and merchandise shall be taxed at the rate of $\frac{1}{2}$ of 1 mill on each dollar of the gross receipts of the wholesale business and at the rate of $\frac{3}{4}$ of 1 mill on each dollar of the gross receipts of the retail business.

(*Ord. 103, 2/13/1979, §4*)

§24-505. Several Business Locations.

If any person conducts a business at more than one location in the Township, then for the purpose of this Part, the business conducted at each location shall be considered and assessed as a separate and independent business, and shall be subject to registration and mercantile tax as herein provided.

(*Ord. 103, 2/13/1979, §5*)

§24-506. Determination of Gross Receipts.

1. Every person subject to the tax hereby imposed who has commenced his business at least 1 full year prior to the beginning of the license year shall determine his gross receipts for the license year from his actual gross receipts for the preceding year, or for the last fully completed fiscal 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 any license year, shall compute his annual gross receipts for such license year by dividing his actual gross receipts by the number of months in business and multiplying by 12.

3. Every person subject to the tax hereby imposed who commences his business subsequent to the beginning of the license year shall determine his gross receipts for the license year by multiplying his actual gross receipts for the first month he engages

in business by the number of months he engages in business for the license year.

4. 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 provisions of law, including the exemptions within this Part, the license tax officer 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 shall be taxed hereunder. The license tax officer may make such allocation with due regard to the nature of the business concerned on the basis of millage 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 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. The rules and regulations established shall be in writing and a copy filed with the Secretary of the Township.

5. Every person who ceases to carry on a business during any tax year after having paid the mercantile license tax for the entire year shall, upon making proper application to the license tax officer, be entitled to receive a refund of the pro-rata amount of the tax paid based upon the period of time he was not in business during the license year. In the event that a person who discontinues business during any tax year does so before payment of his tax becomes due for such tax year, he shall be permitted to apportion his tax for such tax year and shall pay 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 12.

6. Every person subject to the tax hereby imposed who engages in a business temporary, seasonal or itinerant in nature shall determine his gross receipts for the license year from his actual gross receipts for the license year.

(Ord. 103, 2/13/1979, §6)

§24-507. Returns.

1. Every return shall be made upon a form prescribed by the license tax officer. Every person making a return shall certify the correctness thereof.

2. Every person subject to the tax hereby imposed who had commenced his business at least one full year prior to the beginning of the license year, shall, on or before April 15 of the license year, file with the license tax officer a return setting forth his name, his business and business address and such other information as may be required by the license tax officer in order to determine his actual gross receipts for the preceding calendar or fiscal year and the amount of the tax due.

3. Every person subject to the tax hereby imposed who had commenced his business less than one full year prior to the beginning of the license year, shall, on or before April 15 of the license year, file with the license tax officer a return setting forth his name, his business and business address and such other information as may be required by the license tax officer in order to determine his actual gross receipts for the preceding calendar or fiscal year and the amount of tax due.

4. Every person subject to the tax hereby imposed 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 license tax officer setting forth his name, his business and business address and such other information as may be required by the license tax officer in order to determine his actual gross receipts for his first month of business and the amount of tax due.

5. Every person subject to the tax hereby imposed who engages in a business temporary, seasonal or itinerant in nature shall, within 7 days from the date he completes such business, file with the license tax officer a return setting forth his name, his business and business address and such other information as may be required by the license tax officer in order to determine his actual gross receipts for the period he engages in business during the license year and the amount of the tax due.

(Ord. 103, 2/13/1979, §7)

§24-508. Payments.

1. At the time of filing a return the person making the same shall pay the amount of tax shown as due thereof to the license tax officer.

2. All taxes, interest and penalties imposed under the provisions of this Part shall be payable to the license tax officer who, upon payment of the tax imposed, together with any interest and penalties due thereon, shall give to the person paying the same a receipt therefor.

(Ord. 103, 2/13/1979, §8)

§24-509. Assessment of Tax; Enforcement.

1. The license tax officer 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. Said rules and regulations shall be in writing and a copy filed with the Secretary of the Township.

2. If the license tax officer is not satisfied with the return made by any taxpayer or supposed taxpayer, or if any taxpayer or supposed taxpayer shall neglect or refuse to file any return required by this Part, the license tax officer is hereby authorized and empowered to determine or redetermine the tax due by such person based upon the facts contained in the return or upon any information within his possession or that shall come into his possession, and for this purpose he or his representative or any duly authorized tax examiner of the Township is authorized to examine any books, papers and records of any such person in order to verify the accuracy of any return or payment made under the provisions hereof, or to ascertain whether the taxes imposed by this Part have been paid; and every such person is hereby required to submit his books, papers and records to such examination upon request of the license tax officer and to give him or his representative or any duly authorized tax examiner of the Township or his representative the means, facilities and opportunity for such examination. The license tax officer is hereby authorized and directed to make and keep such records and prepare such forms as may be necessary or convenient to carry this Part into effect and may, in his discretion, require reasonable deposits to be made by licensees who engage in a business, temporary, seasonal or itinerant by its nature to secure payment of the tax imposed by this Part to the Township.

3. If any taxpayer or supposed taxpayer shall neglect or refuse to file any return

required by this Part, or, pay the tax imposed by this Part, or if any person pays less than the correct amount of the tax due from him, the license tax officer may estimate or determine the tax due by such person and the amount of interest and penalties thereon.

4. Any taxpayer aggrieved by any determination, estimate or redetermination by the license tax officer may appeal such decision within 30 days to the appeal board, the establishment of which is provided for hereinafter.

(*Ord. 103, 2/13/1979, §9*)

§24-510. Appeal Board.

The Board of Supervisors of Old Lycoming Township shall from time to time establish by separate resolution a Board of Appeals, which may be a separate board for the Old Lycoming Township alone or may be a combined board for the Williamsport Area School District and for the Township of Old Lycoming, to hear appeals in any cases where a taxpayer may dispute the validity or amount of the Township's claim for tax under this Part. The membership, powers, duties and procedures of and before such appeal board shall be such as may be provided for in the resolution establishing said appeal board.

(*Ord. 103, 2/13/1979, §10*)

§24-511. Suits for Tax; Interest and Penalties.

1. All taxes, interest and penalties due and unpaid under this Part, shall be recoverable by the Township Solicitor as other debts due the Township are now by law recoverable.

2. All taxes due under this Part shall bear interest at the rate of ½ percent per month, or fractional part thereof, from the day they are due and payable until paid.

3. If any taxpayer neglects or refuses to make any return or payment as herein required, a penalty of 10 percent of the amount of tax due shall be added by the license tax officer and collected by him.

(*Ord. 103, 2/13/1979, §11*)

§24-512. Disposition of Tax.

All taxes, interest and penalties collected or received under the provisions of this Part shall be paid unto the Treasurer of Old Lycoming Township for the use and benefit of the Township.

(*Ord. 103, 2/13/1979, §12*)

§24-513. Prohibited Levies.

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

(*Ord. 103, 2/13/1979, §13*)

Part 6**Earned Income and Net Profits Tax****§24-601. Title.**

This Part shall be known and may be cited as the “Earned Income and Net Profits Tax Ordinance.”

(*Ord. 235, 12/9/2008, §1*)

§24-602. Imposition of Tax.

A tax for general revenue purposes of ½ percent is hereby imposed on earned income and net profits earned by residents of Old Lycoming Township and by non-residents for work done or services performed therein earned or paid on or after January 1 of any year and continuing for each taxable year thereafter without annual re-enactment.

(*Ord. 235, 12/9/2008, §2*)

§24-603. Incorporation of Statute.

The provisions of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, as amended, 53 P.S. §6901 *et seq.*, and especially 53 P.S. §6913, and of Act 24 of 2001, 53 P.S. §6927 *et seq.*, supplemented, modified or re-enacted by the General Assembly of Pennsylvania, are incorporated herein by reference.

(*Ord. 235, 12/9/2008, §3*)

§24-604. Adoption of Regulations.

The regulations promulgated by the Municipal and School Income Tax Office, as amended, are hereby adopted. All subsequent amendments to the Municipal and School Income Tax Office regulations may be adopted from time to time by resolution of Old Lycoming Township.

(*Ord. 235, 12/9/2008, §4*)

§24-605. 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 required a different meaning:

Association - a partnership, limited partnership, limited liability company, limited liability 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 collected.

Domicile - the place where one lives and has his/her permanent home and to which he/she has the intention of returning whenever he/she is absent. Actual residence is not necessarily domicile, for domicile is the fixed place or abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the voluntarily fixed place of habitation of a person 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/her to adopt some other permanent home. In the case of businesses or association, 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, 72 P.S. §7303, known as the "Tax Reform Code of 1971," and regulations in 61 Pa.Code, Part I, Subpart B, Article V (relating to personal income tax). Employee business expenses are allowable deductions as determined under Article III of the Tax Reform Code of 1971. The amount of any housing allowance provided to a member of the clergy shall not be taxable as earned income.

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 - (hereinafter referred to as officer) person, public employee of private agency designated by the governing body to collect and administer the tax on net profits and earned income.

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, 72 P.S. §7303, known as the "Tax Reform Code of 1971," and regulations in 61 Pa.Code, Part I, Subpart B, Article V (relating to personal income tax). The term does not include income which is not paid for services provided and which is the nature of earnings from an investment.

Non-resident - a person, partnership, or other entity domiciled outside the taxing district.

Person or individual - a natural person.

(Ord. 235, 12/9/2008, §5)

§24-606. Penalties for Violation.

1. Any person who fails, neglects, or refuses to make any declaration or return required by this Part or regulations adopted pursuant thereto, 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 examination of 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 amount of his 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 therefore, before any district justice, or court of competent jurisdiction, be sentenced to pay a fine of not more than \$500 for each offense, and costs,

and in default of payment, to be imprisoned for a period not exceeding 30 days.

2. Any person who divulges any information which is confidential under the provisions of this Part, shall, upon conviction therefore, before any district justice, or court of competent jurisdiction, be sentenced to pay a fine of not more than \$500 for each offense, and cost, and in default of payment, be imprisoned for a period not exceeding 30 days.

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

(Ord. 235, 12/9/2008, §6)

§24-607. Savings Clause.

Any previous ordinance adopting an earned income and/or net profits tax shall continue in full force and effect until this Part goes into effect.

(Ord. 235, 12/9/2008, §7)

Part 7**Fire Tax****§24-701. Imposition of Fire Tax.**

A fire tax is enacted to provide fire protection to the residents of Old Lycoming Township in an amount not to exceed 3 mills, which will be established by resolution at a later date.

(Ord. 216, 12/28/2004, §1)

§24-702. Use of Tax.

This fire tax will be used in accordance with §3205(4) of the Second Class Township Code, 53 P.S. §68205(4).

(Ord. 216, 12/28/2004, §3)

§24-703. Dedication of Fire Tax.

This entire fire tax shall be dedicated directly to the Old Lycoming Township Fire Department.

(Ord. 216, 12/28/2004, §4)

Part 8**Street Light Tax****A. Street Light Tax****§24-801. Assessment.**

The Township Supervisors shall annually assess or cause to be assessed the cost and expense of the maintenance of lights and the illumination of roads and highways and other public places by an equal assessment on all property within 250 feet of such lighting in proportion to the number of feet the same fronts on the street or highway or portion thereof to be lighted.

(*Ord. 107, 2/12/1980, §1*)

§24-802. Rate of Tax.

Said tax and assessment shall be levied and assessed at the rate of \$.20 per lineal front foot on seated land and at the rate of \$.03 per lineal front foot on unseated land; no such assessment or levy shall be made against any farm land, but vacant lots between built-up sections, whether tilled or untilled, shall not be deemed to be farm lands.

(*Ord. 107, 2/12/1980, §2; as amended by Ord. 115, 3/13/1984, §1*)

§24-803. Equitable Reduction.

The Supervisors may provide for an equitable reduction from the frontage of lots at intersections or where, from the peculiar or pointed shape of lots, an assessment of the full frontage would be inequitable.

(*Ord. 107, 2/12/1980, §3*)

§24-804. Limitation on Levy.

All such assessments and levies shall not be in excess of 5 mills of the last adjusted valuation assessed for County purposes.

(*Ord. 107, 2/12/1980, §4*)

§24-805. Notice of Assessment.

All such assessments for street lighting shall be filed with the Township Tax Collector, who shall give 30 days written or printed notice that the assessments are due and payable, stating the due date to each party assessed, either by service on the owner of the property, or by mailing such notice to the owner at his last known post office address.

(*Ord. 107, 2/12/1980, §5*)

§24-806. Commission of Tax Collector.

The Tax Collector shall be entitled to the same commission for the collection of such assessments as he is entitled to by law for the collection of the Township road tax.

(*Ord. 107, 2/12/1980, §6*)

§24-807. Unpaid Assessments.

1. If the assessments or any of them remain unpaid at the expiration of not exceeding 90 days, the exact time to be fixed by the Township Supervisors, they shall be placed in the hands of the Township Solicitor for collection.

2. The Solicitor shall collect the same, together with 5 percent as attorney's commission and interest, from the date such assessments were due, by a municipal claim filed against the property of the delinquent owner in like manner as municipal claims are by law filed and collected.

(*Ord. 107, 2/12/1980, §7*)

§24-808. Combination of Assessments.

Where an owner has two or more lots against which there is an assessment for the same year, all such lots shall be embraced in one claim.

(*Ord. 107, 2/12/1980, §8*)

§24-809. Payment of Collections to Township Treasurer.

All assessments when collected shall be paid over to the Township Treasurer who shall receive and shall keep the same in a separate account and pay out the same only upon order signed by the Chairman of the Township Supervisors, attested by the Secretary.

(*Ord. 107, 2/12/1980, §9*)

§24-810. Notice of Assessment to Be Provided to Buyer of Real Estate in Writing by Seller.

The sellers of any real estate above referred to, as well as any other owners in the above subdivisions, shall include, but not be limited to, individuals, partnerships, corporations, as well as agents, partnerships and corporations whose agencies derive a commission from the sale, and shall notify the purchaser of real estate of existing or pending street lighting assessments. Such notification shall be in writing and shall apply to both improved and unimproved real estate. A copy of the notice shall be sent to the Tax Collector in whose district the street lights are located.

(*Ord. 107, 2/12/1980; as added by Ord. 231, 10/14/2008*)

B. Whispering Pines and Freetime Subdivisions

§24-811. Annual Assessment of Whispering Pines Subdivision.

1. An annual assessment for real estate situate in Whispering Pines Subdivision, Old Lycoming Township, Lycoming County, Pennsylvania, is hereby established for street lights on all properties and persons benefitting therefrom, including the owners and parcels hereinafter set forth, as well as new owners who may purchase from the present owners.

2. The owners are hereby assessed in the amounts indicated as follows:

A.	Parcel 43-15-250.06 Peter R. and Clair M. White 7 Hemlock Road, Williamsport	\$37.23
B.	Parcel No. 43-15-250-08 Thomas G. and Deborah D. Antionetti 11 Hemlock Road, Williamsport, PA	37.23
C.	Parcel No. 43-15-250.09 Richard E., Jr. and Tammy T. Hannan 14 Hemlock Road, Williamsport, PA	37.23
D.	Parcel No. 43-15-250.10 Daniel A. and Nancy J. Vassallo 434 Oakland Avenue, Williamsport, PA	18.60
E.	Parcel No. 15-250.11 John C. and Sharon L. Stout 19 Hemlock Road, Williamsport, PA	37.23
F.	Parcel No. 43-15-250.12 Louis T. and Denise D. Waldman 23 Hemlock Road, Williamsport, PA	37.23
G.	Parcel No. 43-15-250.13 Charles J. and Theresa M. Colocino 18 Hemlock Road, Williamsport, PA	37.23
H.	Parcel No. 43-15.250.14 Gary D. and Patricia L. Dangle 27 Hemlock Road, Williamsport, PA	37.23
I.	Parcel No. 43-15-250.15 James F. and Patricia L. Murphy 22 Hemlock Road, Williamsport, PA	37.23
J.	Parcel No. 43-35-250.17 Richard O. and Josephine V. Miller 26 Hemlock Road, Williamsport, PA	37.23
K.	Parcel No. 43-15-250.18 Daniel A. and Nancy Vassallo 434 Oakland Avenue, Williamsport, PA	18.60
L.	Parcel No. 43-15-250.19 Dennis G. and Dawn M. Myers	

30 Hemlock Road, Williamsport, PA 37.23

Total Assessment: \$409.50

(Ord. 177, 2/14/1995, §1)

§24-812. Annual Assessment for Freetime Subdivision.

1. An annual assessment for Freetime Subdivision, Old Lycoming Township, Lycoming County, Pennsylvania, is hereby established for street lights on all properties and persons benefitting therefrom, including the owners and parcels hereinafter set forth as well as owners who may purchase from the present owners.

2. These owners and properties are hereby assessed in the amounts listed as follows:

- | | | |
|----|--|---------|
| A. | Parcel No. 43-01-520.01
Donald E. and Karen C. Fischer
1 Ridge Street, Williamsport, PA | \$32.76 |
| B. | Parcel No. 43-01-520.02
Robert G. and Margaret Loudenslager
2347 Wheatland Avenue, Williamsport, PA | 16.38 |
| C. | Parcel No. 43-01-520.03
Patrick T. and Andrea Neuffer
5 Ridge Street, Williamsport, PA | 32.76 |
| D. | Parcel No. 43-01-520.04
Lawrence M. III and Donna M. Engel
7 Ridge Street, Williamsport, PA | 32.76 |
| E. | Parcel No. 43-01-520.05
Robert G. and Margaret Loudenslager
2347 Wheatland Avenue Williamsport, PA 17701 | 32.76 |
| F. | Parcel No. 43-01-520.06
Harold A. and Bonnie Lee Lutz
822 Franklin Street, Williamsport, PA | 32.76 |
| G. | Parcel No. 43-01-520.07
Judith M. Young
15 Ridge Street Williamsport, PA 17701 | 32.76 |
| H. | Parcel No. 43-01-520.08
Sharon K. Allison
14 Ridge Street, Williamsport, PA | 32.76 |
| I. | Parcel No. 43-01-520.09
Frederick L. and Cherry L. Lorson
12 Ridge Street, Williamsport, PA 17701 | 32.76 |
| J. | Parcel No. 43-01-520.10
Steven C. and Karen E. Wright
10 Ridge Street, Williamsport, PA | 32.76 |
| K. | Parcel No. 43-01-520.11
Frank L. and Edna J. Morse
8 Ridge Street, Williamsport, PA 17701 | 32.76 |

L.	Parcel No. 43-01-520.12 Salvatore and Camille L. Sisino 6 Ridge Street, Williamsport, PA	32.76
M.	Parcel No. 43-01-520.13 Eric L. and Judith L. Barr 4 Ridge Street, Williamsport, PA 17701	32.76
N.	Parcel No. 43-01-520.14 Charles M. and Lisa A. Jenks 2 Ridge Street, Williamsport, PA	32.76
Total Assessment:		\$ 409.50

(Ord. 177, 2/14/1995, §2)

§24-813. Assessments to Continue until Amended or Repealed.

The amounts aforesaid shall be levied against the above-named persons for the maintenance of the aforesaid street lighting in the subdivisions indicated in the amounts aforesaid each and every year; without further action by the Board of Supervisors. Such assessment shall apply to each and every new owner who may take title to the premises above described as well as any new properties that may have to be created out of the above parcels or that may be added on to the above subdivision.

(Ord. 177, 2/14/1995, §3)

§24-814. Assessment to Be Added to Tax Bills.

The Tax Collector of the Township of Old Lycoming shall add these assessments to the tax bill of each of the above persons, and they shall be collected as taxes each year.

(Ord. 177, 2/14/1995, §4)

§24-815. Collection of Delinquent Assessments.

Any unpaid assessments may be, at the discretion of the Supervisors, placed in the hands of the Township Solicitor for collection; and Township Solicitor shall collect the same together with 5 percent attorney's commission and interest, as well as legal penalty permitted by municipal claim or as otherwise permitted by law. In the alternative, the Tax Collector may retain the unpaid amount as unpaid taxes to Tax Claim Bureau of Lycoming County.

(Ord. 177, 2/14/1995, §5)

§24-816. Notice of Assessment to Be Provided to Buyer of Real Estate in Writing by Seller.

The sellers of any real estate above referred to, as well as any other owners in the above subdivisions, shall include, but not be limited to, individuals, partnerships, corporations, as well as agents, partnerships and corporations whose agencies derive a commission from the sale, and shall notify the purchaser of real estate of existing or pending street lighting assessments. Such notification shall be in writing and shall apply to both improved and unimproved real estate. A copy of the notice shall be sent to the Tax Collector in whose district the street lights are located.

(*Ord. 177, 2/14/1995, §6*)

§24-817. Penalty.

Any person, partnership or corporation who or which has violated or permitted the violation of any provision of this Part, upon being found liable therefor in a civil enforcement proceeding commenced by the Township, shall pay a judgment of not more than \$600 plus all court costs or other maximum as established by State law. No judgment shall commence or be imposed, levied or payable until the date of the determination of a violation by a magisterial district judge. If the defendant neither pays nor timely appeals the judgment, the Township may enforce the judgment pursuant to the applicable rules of civil procedure, at which time, in addition to any penalties, the violator shall be liable for any attorney's fees and costs incurred by the Township. Each day that a violation continues or each Section of this Part which shall be found to have been violated shall constitute a separate violation.

(*Ord. 177, 2/14/1995, §7; as amended by Ord. 231, 10/14/2008*)

Part 9**Local Taxpayers Bill of Rights****§24-901. Rules and Regulations.**

The rules and regulations attached hereto as Schedules 24-9-1 and incorporated herein are hereby approved and adopted.

(Ord. 196, 4/6/1999, §1)

§24-902. Disclosure Statement.

The disclosure statement, substantially in the form set forth in Schedule 24-9-2 attached hereto and incorporated herein, is hereby approved and adopted.

(Ord. 196, 4/6/1999, §2)

§24-903. Form of Petition for Appeal and Refund.

The form of petition for appeal and refund, substantially in the form set forth in Schedule 24-9-3 attached hereto and incorporated herein, is hereby approved and adopted.

(Ord. 196, 4/6/1999, §3)

§24-904. Board of Supervisors Determination of Administrative Appeal Procedures.

The Board of Supervisors hereby determines that administrative appeal procedures relating to petitions for appeal and refund submitted by taxpayers in connection with the assessment, determination or refund of an eligible tax under the LTBR shall be undertaken by hearing officer appointed by the Township or the Board of Supervisors of Old Lycoming Township meeting in executive session. Reference should be made to the tax collection agency, joint tax collection agency, or other Township administrator as the Township directs by resolution or motion.

(Ord. 196, 4/6/1999, §4)

§24-905. Administrative Appeal Procedures.

The administrative appeal procedures set forth in the rules and regulations and substantially in the form set forth in Schedule 24-9-4, attached hereto and incorporated herein, are hereby approved and adopted.

(Ord. 196, 4/6/1999, §5)

SCHEDULE 24-9-1

Township of Old Lycoming

RULES AND REGULATIONS FOR COMPLIANCE WITH THE LOCAL TAXPAYERS BILL OF RIGHTS

Introduction.

The Local Taxpayers Bill of Rights, enacted as part of Act 50 of 1998 (hereinafter the "LTBR"), requires that every political subdivision levying an Eligible Tax adopt regulations governing the administration and collection of the tax, and setting forth a process for handling appeals from decisions on assessments and refunds. This document provides the regulations required by the LTBR. The disclosure statement also required by the LTBR is provided in a separate document, which is available upon request of the Tax Administrator.

Definitions.

[Appeals board - (Use only if one of the following appeals options is used for the administrative appeals process) - [The board of local tax appeals] [The board of the governing body in executive session] or [The board of the joint local tax appeals board].

Assessment - the determination by the Tax Administrator of the amount of underpayment by a taxpayer.

Eligible Tax - any of the following taxes specified within the term "Eligible Tax" under the LTBR including, interest and penalties provided by law, when levied by the governing body of the Local Government, but specifically not including any real estate tax:

- (a) Any tax authorized or permitted under the Act of December 31, 1965 (P.L. 1257, No. 511), known as the Local Tax Enabling Act or Act 511.
- (b) Any per capita tax.
- (c) Any occupation, occupation assessment or occupation privilege tax.
- (d) Any tax levied on income.
- (e) Any tax measured by gross receipts.
- (f) Any tax on a privilege.
- (g) Any tax on amusements or admissions.
- (h) Any tax on earned income and net profits.

[Hearing officer - (Use if a hearing officer is appointed for the administrative appeals process instead of an Appeals Board). The Hearing Officer appointed by Local Government to hear administrative appeals regarding an Eligible Tax.]

Local government - [Insert the name of the political subdivision levying an Eligible Tax].

Local Taxpayers Bill of Rights - subchapter C of Act 50 of 1998 of the Pennsylvania General Assembly, 53 Pa.C.S.A. §8421-8428.

Overpayment - any payment of tax which is determined in the manner provided by law not to be legally due.

Petition - the petition for appeal and refund described in Section 103.

Tax administrator - the employee, agent, appointed tax collector, elected tax collector, tax collection agency or other person to whom the governing body of the Local Government has assigned or delegated responsibility for the audits, assessment, determination or administration of an Eligible Tax. Under the LTBR, this Tax Administrator is also referred to and defined as the local taxing authority. In the case of the Local Government, the Tax Administrator is [Insert name, title or company of Tax Administrator].

Taxpayer - an individual, partnership, association, corporation, limited liability company, estate, trust, trustee, fiduciary or any other entity subject to or claiming exemption from any Eligible Tax or under a duty to perform an act for itself or for another under or pursuant to the authority of an Eligible Tax levied by the Local Government.

Underpayment - the amount or portion of any Eligible Tax determined to be legally due in the manner provided by law for which payment or remittance has not been made.

Voluntary payment - a payment of an Eligible Tax made pursuant to the free will of the taxpayer. The term does not include a payment made as a result of distraint or levy or pursuant to a legal proceeding in which the Tax Administrator is seeking to collect its delinquent Eligible Taxes or file a claim therefor.

101. Requirements for Requests for Taxpayer Information.

(a) Minimum time periods for taxpayer response.

(1) The taxpayer shall have at least 30 calendar days from the mailing date to respond to requests for information by the Tax Administrator. The Tax Administrator shall grant a reasonable extension upon written application explaining the reason(s) necessitating the extension, which must amount to good cause. If the Tax Administrator denies a request for extension, the Tax Administrator must inform the taxpayer in writing of the basis for the denial and that the taxpayer must immediately provide the requested information. If the Tax Administrator grants an extension request, he must notify the taxpayer in writing of the amount of extension granted. Generally, an extension will not exceed 30 calendar days in length, and may be less, depending on the circumstances.

(2) The Tax Administrator shall notify the taxpayer of the procedures to obtain an extension in its initial request for information. Please refer to the notice explaining the request for extension of time to provide information attached as Schedule 24-9-1. [Note that the form of request for extension of time to provide information included in the Manual at Exhibit G may be attached as Schedule 24-9-1 to the rules and regulations.]

(3) The Tax Administrator shall take no lawful action against a taxpayer for the tax year in question until the expiration of the applicable response period for submission of the information requested, including extensions. For example, the Tax Administrator may not engage in any collection efforts until after expiration of the response period. After expiration of the response period, the Tax Administrator may engage in collection efforts permitted by the LTBR and discussed in Section 113 below.

(b) Requests for prior year tax returns.

(1) Except as provided in subsection (b)(2), an initial inquiry by the Tax Administrator regarding a taxpayer's compliance with any Eligible Tax may include taxes required to be paid or tax returns required to be filed no more than 3 years prior to the mailing date of the notice.

(2) The Tax Administrator may make an additional subsequent request for a tax return or supporting information if, after the initial request, the Tax Administrator 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. Generally, however, the Tax Administrator should not make routine requests for additional prior year returns.

Notwithstanding the foregoing, the limitations in subsection (b)(2) above on subsequent requests for prior year returns shall not apply if the Tax Administrator has sufficient information to indicate that the taxpayer failed to file a required return or to pay an Eligible Tax which was due more than three years prior to the date of the notice. Thus, in situations involving failure to file a required return or to pay a required Eligible Tax, the Tax Administrator shall, in his discretion, have the ability to request prior year returns due more than three years prior and supporting information.

Use of Federal or State tax information. The Tax Administrator may require a taxpayer to provide copies of the taxpayer's Federal individual income tax return if the Tax Administrator can demonstrate that the Federal tax information is reasonably necessary for the enforcement or collection of tax and the information is not available from other available sources or the Pennsylvania Department of Revenue. The Tax Administrator may also require a taxpayer to provide copies of the taxpayer's State individual income tax return.

102. Notice of Basis of Underpayment.

The Tax Administrator must notify the taxpayer in writing of the basis for any underpayment that the Tax Administrator has determined to exist with respect to any Eligible Tax. The purpose of this notification is for the taxpayer to understand the exact reason why the Tax Administrator believes an underpayment exists. This notification from the Tax Administrator shall be written in a manner calculated to be understood by an average person. The notification must include:

(a) The tax period or periods (usually measured in calendar years) for which the underpayment is asserted.

(b) The amount of the alleged underpayment of the Eligible Tax detailed by tax period.

(c) The legal basis (including any statutory or case law citations) upon which the Tax Administrator has relied to determine that an underpayment of an Eligible Tax exists.

(d) An itemization of the changes made by the Tax Administrator to a return or report filed by the taxpayer that rest in the determination that an underpayment exists. A copy of any revised return or report in the Tax Administrator's file must be provided to the taxpayer.

103. Petitions for Appeals of Assessments or Refund of Taxes Paid.

(a) *Filing of Petitions.* A taxpayer has the legal right to challenge an assessment

or denial of a refund claim under the LTBR. However, a taxpayer has a right to one appeal only. If a taxpayer loses an assessment appeal, the taxpayer is not entitled to a second refund appeal after paying the tax. In addition, no administrative appeals are provided for other decisions, including but not limited to the denial of an extension of time to provide information or the modification or termination of an installment agreement.

The LTBR requires political subdivisions to establish appeals procedures. In order to begin the appeals process, the taxpayer must file a complete and timely petition (the "petition"). A petition is timely filed if the letter transmitting the petition is postmarked by the United States Postal Service or actually received on or before the final day on which the petition is due. Receipts from carriers other than the United States Postal Service are not accepted as proof of timely filing. Deadlines for filing a petition are as follows:

(1) Petitions challenging the denial of a refund shall be filed within three years after the due date for filing the report or return as extended or one year after actual payment of the tax, whichever is later. If no report or return is required, the Petition shall be filed within three years after the due date for payment of the Eligible Tax or within one year after actual payment, whichever is later.

(2) Petitions for reassessment of tax shall be filed within 90 days of the date of the assessment notice which has been sent to the taxpayer by the Tax Administrator.

(b) The Tax Administrator shall make available a form of petition for appeal and refund attached as Schedule 24-9-2. [Note that the form of "petition for appeal and refund" included in the Manual at Exhibit G may be attached as Schedule 24-9-2 to the rules and regulations.]

(c) *Contents.* Any petition filed under Section 103(a)(1) shall (1) state the legal basis for claiming the refund or disagreeing with the Tax Administrator's assessment, (2) state the tax period or periods (i.e., years) to which it pertains, (3) state the amount of the claim and the type of Eligible Tax detailed by tax period (4) include all supporting documentation and calculations, (5) provide the name, address and telephone number of the taxpayer's representative, if any; (6) include a statement certifying that the facts in the petition are true and correct, under penalty of perjury, and that the petition is not filed for purposes of delay; and (7) include such other information (essentially identification) as is reasonably requested by the Tax Administrator on the petition for appeal and refund provided to taxpayer.

(d) [Use only if the Appeals Board is not the governing body acting in executive session.] Hearing/appeal on record. The taxpayer shall have the right to request a hearing in person or based on the petition and record (including information on file and information submitted by taxpayer). A hearing based only on the petition and record will not include any in person hearing or oral arguments. The [Hearing Board] [Appeals Board] shall have the right to deny an oral hearing and/or oral argument where the taxpayer has submitted an incomplete petition, or where the [Hearing Officer] [Appeals Board] has determined that the appeal is frivolous, undertaken only for purpose of delay, or otherwise without merit. If an oral hearing is denied, the [Hearing Officer] or [Appeals Board] shall notify the taxpayer in writing of the denial and the basis for the denial.

Alternate (d) [Use only if the Appeals Board is the governing body acting in executive session.] The taxpayer shall have his or her petition decided by the governing

body acting in executive session based solely on the petition and record (including information on file and information submitted by the taxpayer). No hearing, oral testimony or oral argument is required, but can be requested by the taxpayer. The governing body may choose to grant a hearing in its sole discretion.

104. Appeals Board/Hearing Officer.

[Add only if an Appeals Board is used] An Appeals Board appointed by a governing body shall consist of at least three, but no more than seven, members. The Appeals Board shall be appointed by the governing body of this Municipality levying the Eligible Tax. Alternatively, the Appeals Board shall consist of the governing body acting in executive session, without any maximum or minimum limitation on the number of persons acting as the governing body, provided that a quorum exists. In this situation, the Local Government has chosen [Insert name of entity acting as Appeals Board] as the Appeals Board required by the LTBR.

(a) Any taxpayer filing a petition under Section 103 [Except when the governing body is the Appeals Board] shall be entitled to a hearing and decision by the [Hearing Officer] [Appeals Board], subject to a request for hearing and the failure to deny the request for hearing. Decisions on petitions shall be issued within 60 days of the date a complete and accurate petition is received. If the [Hearing Officer] [Appeals Board] does not act within 60 days the petition shall be deemed approved.

[Alternate (a) if governing body acting in executive session is used: The decision by the governing body acting in executive session shall be based solely on the petition and record. Decisions on petitions shall be issued within 60 days of the date a complete and accurate petition is received. Failure to act within 60 days shall result in the petition being deemed approved.]

(b) Any person aggrieved by a decision under this Section 104 who has a direct interest in the decision shall have the right to appeal to the Court of Common Pleas of the County of [Insert name of applicable county] vested with the jurisdiction of local tax appeals by or pursuant to 42 Pa.C.S. §5571(b).

(c) Decisions by the [Hearing Officer] [Appeals Board] shall be made according to principles of law and equity.

105. Conduct of Appeals/[Hearings].

(a) A taxpayer may or may not choose to be represented by a taxpayer representative. The taxpayer representative may be a lawyer, certified public accountant, accountant or other tax advisor possessing appropriate tax training to represent taxpayers in tax appeals. The taxpayer must submit a written authorization to use a taxpayer representative. However, a simple letter signed by a taxpayer authorizing representation will be accepted as authorization. Such authorization shall include the representative's name, address and telephone number.

(b) Copies of notices or communications may be sent by the Tax Administrator or other representative of the political subdivision to the taxpayer's representative. However, the original notice or communications will always be sent directly to the taxpayer. Action taken by the taxpayer's authorized representative (for example, requesting an extension of time or submitting factual information) shall have the same force or effect as if taken directly by the taxpayer.

(c) [Use only if governing body acting in executive session is not used.] Reasonable notice of the hearing date will be provided to the taxpayer by the [Choose appropriate entity]; [Tax Administrator] [Hearing Officer] [Designee of Appeals Board]. The notice shall provide the date, time and place of a hearing.

(d) [Use only if governing body acting in executive session is not used]. The [Hearing Officer] [Appeals Board] may grant a taxpayer's written request for a continuance of a hearing. A request for continuance shall be granted only if supported by written reasons, and for good cause. A request for continuance must be received at least 5 days before the scheduled hearing date.

(e) [Use only if governing body acting in executive session is not used]. The [Hearing Officer] [Insert the presiding officer designated by the Appeals Board] shall preside and keep order over any scheduled hearing. Hearings need not adhere to any technical rules of evidence, but oral testimony shall be taken under oath or affirmation. At the discretion of the [Hearing Officer] [Appeals Board], depositions or affidavits may be used in lieu of oral testimony.

(f) [Use only if governing body acting in executive session is not used]. The [Hearing Officer] [Insert the presiding officer designated by the Appeals Board] shall have the authority to take the following actions:

(i) Delegate the hearing schedule to an employee, agent or other designee.

(ii) Regulate the conduct of hearings, including but not limited to scheduling, timing, recesses, reconvening, adjournment and any other acts necessary for the efficient conduct of a hearing.

(iii) Administer oaths and affirmations.

(iv) Receive evidence.

(v) Permit reasonable examination and cross-examination of witnesses.

(vi) Require the production of written evidence such as books, records, documents and any other pertinent information.

(g) The [Hearing Officer's] [Appeals Board's] final decision shall be in writing [or (c)] and signed by the [Hearing Officer] [Representative of the Appeals Board]. The final decision shall be mailed to the taxpayer, with a copy also mailed to the taxpayer's authorized representative (if any).

106. Refunds.

(a) A taxpayer who has paid an Eligible Tax may file a written request for refund or credit. A request for refund shall be made within three years of the due date, as extended, for filing the report or tax return, or one year after actual payment of the tax, whichever is later. If no report is required, the request shall be made within three years after the due date for payment of the tax or within one year after actual payment of the tax, whichever is later.

(b) A tax return filed by the taxpayer showing an overpayment shall be deemed to be a written request for a cash refund unless otherwise indicated on the tax return.

(c) A request for refund under this Section 106 shall not be considered a petition under Section 103 and shall not preclude a taxpayer from submitting a petition under Section 103.

(d) For amounts paid as a result of a notice asserting or informing a taxpayer of

an underpayment, a written request for refund shall be filed within one year of the date of payment.

107. Disclosure Statement and Taxpayer Notice.

Any taxpayer contacted by the Tax Administrator regarding the assessment, audit, determination, review or collection of an Eligible Tax will receive a Taxpayer Notice. The Notice shall be incorporated into any other correspondence sent to a taxpayer by the Tax Administrator regarding the assessment, audit, determination, review or collection of tax. The Notice shall be substantially in the following form:

You are entitled to receive a disclosure statement that sets forth a written explanation of your rights with regard to the assessment, audit, determination, review, appeal, enforcement, refund and collection of an local taxes by calling the [Insert name of Tax Administrator's contact person] at [Insert telephone number] during the hours of [Insert hours of operation] on any weekday other than a holiday.

You may request a copy in person, by telephone or by mailing a request to the following address: [Insert Tax Administrator's address].

The disclosure statement will be made available to taxpayers upon request at no charge to the taxpayer, including mailing costs. In general, the Tax Administrator will make reasonable efforts to supply all taxpayers with a copy of the disclosure statement.

108. Interest on Overpayment.

(a) *General Rule.* All overpayments of an Eligible Tax made to the Local Government shall bear simple interest from the date of overpayment of such Eligible Tax until the date of resolution.

(b) *Interest Rate.* Interest on overpayments shall be paid at the same rate as the Commonwealth of Pennsylvania is required to pay pursuant to Section 806.1 of the Act of April 9, 1929 (P.L. 343, No.176), known as the Fiscal Code (72 P.S. §1 *et seq.*) As of December 1998, this interest rate is currently 9 percent annually (.00247 percent daily).

(c) *Exceptions to Payments of Interest.*

(1) No interest shall be paid if an overpayment is refunded or applied against any other Eligible Tax, interest or penalty due to the Local Government within 75 days after the last date prescribed for filing the report or tax return of the tax liability or within 75 days after the date the return or report of the liability due is filed, whichever is later.

(2.) Interest is not required to be paid on taxpayer overpayments of interest or a penalty(ies).

(d) *Acceptance of Refund Check.* The taxpayer's acceptance of a refund check from the Tax Administrator or political subdivision shall not prejudice any right of the taxpayer to claim any additional overpayment and interest thereon. Tender of a refund check by the Local Government shall be deemed to be acceptance of the check by the taxpayer for purposes of this subsection 108(d).

(e) *Definitions.* As used in this Section 108, the following words and phrases shall have the meanings given to them in this subsection (e):

"Date of overpayment" shall mean the later of the date paid or the date the tax is deemed to have been overpaid as follows:

(1) Any tax actually deducted and withheld at the source shall be deemed to have been overpaid on the last day for filing the report for the tax period, determined without regard to any extension of time for filing.

(2) Any amount overpaid as estimated tax for the tax period shall be deemed to have been overpaid on the last day for filing the final report for the tax period, determined without regard to any extension of time for filing.

(3) An overpayment made before the last day prescribed for payment shall be deemed to have been paid on the last day.

(4) Any amount claimed to be overpaid with respect to which a lawful administrative review or appellate procedure is initiated shall be deemed to have been overpaid 60 days following the date of initiation of the review or procedure.

(5) Any amount shown not to be due on an amended income or earned income and net profits tax return shall be deemed to have been overpaid 60 days following the date of filing of the amended income tax return.

"Date of resolution" shall mean the date the overpayment is refunded or credited as follows:

(1) For a cash refund, a date preceding the date of the refund check by not more than 30 days.

(2) For a credit for an overpayment:

(i) The date of the Tax Administrator's notice to the taxpayer of the determination of the credit.

(ii) The due date for payment of the Eligible Tax against which the credit is applied, whichever first occurs. For a cash refund of a previously determined credit, interest shall be paid on the amount of the credit from a date 90 days after the filing of a request to convert the credit to a cash refund to a date preceding the date of the refund check by not more than 30 days, whether or not the refund check is accepted by the taxpayer after tender.

109. Abatement of Certain Interest and Penalty.

(a) *Errors and Delays.* The purpose of this provision is to provide, in the discretion of the Tax Administrator, a mechanism to abate (i.e., reduce) interest and/or penalties where an underpayment is the result of an error or delay in performance by a representative of the Tax Administrator. Accordingly, in the case of any underpayment, the Tax Administrator, in its discretion, may offer to abate all or any part of the interest relating to an Eligible Tax for any period for any one or all of the following reasons:

(1) Any underpayment of an Eligible Tax finally determined to be due, which is attributable in whole or in part to any error or delay by the Tax Administrator in the performance of a ministerial act. For purposes of this paragraph, an error or delay shall be taken into account only if no significant aspect of the error or delay can be attributed to the taxpayer and after the Tax Administrator has contacted the taxpayer in writing with respect to the underpayment of tax finally determined to be due or payable.

(2) Any payment of an Eligible Tax to the extent that any error or delay in the payment is attributable to an officer, employee or agent of the Tax Administrator being erroneous or dilatory in performance of a ministerial act.

The Tax Administrator shall determine what constitutes timely performance of

ministerial acts performed under this subsection (a).

(b) Abatement of any penalty or excess interest due to erroneous written advice by the Tax Administrator. The Tax Administrator shall abate any portion of any penalty or excess interest attributable to erroneous advice furnished to the taxpayer in writing by an officer, employee or agent of the Tax Administrator acting in the officer's, employee's or agent's official capacity if:

(1) The written advice was reasonably relied upon by the taxpayer and was in response to a specific written request of the taxpayer.

(2) The portion of the penalty or addition to tax or excess interest did not result from a failure by the taxpayer to provide adequate or accurate information to the Tax Administrator.

Notwithstanding the foregoing, it shall be in the sole discretion of the Tax Administrator whether or not to provide written tax advice to a taxpayer. Taxpayers shall not have any right to compel the Tax Administrator to provide written tax advice.

110. Duplication of Payment.

Unless otherwise specified by the taxpayer, all voluntary payments of an Eligible Tax shall be prioritized by the Tax Administrator in the following order:

- (a) Tax.
- (b) Interest.
- (c) Penalty.
- (d) Any other fees or charges.

111. Installment Agreements.

The Tax Administrator has the discretion to enter into written agreements with any taxpayer under which the taxpayer is allowed to satisfy liability for tax in installment payments if the Tax Administrator determines that the installment agreement will facilitate collection.

(a) Extent to which installment agreements remain in effect.

(1) Except as otherwise provided in this subsection (a), any installment agreement entered into by the Tax Administrator under this Section 111 shall remain in effect for the term of the agreement.

(2) The Tax Administrator may terminate any prior installment agreement entered into under this Section 111 if:

(i) Information which the taxpayer provided to the Tax Administrator prior to the date of the installment agreement was inaccurate, false, erroneous or incomplete in any manner, determined in the reasonable discretion of the Tax Administrator.

(ii) The Tax Administrator reasonably believes and has determined that collection of the Eligible Tax under the installment agreement is in jeopardy.

(3) If the Tax Administrator finds that the financial condition of the taxpayer has significantly changed, the Tax Administrator may unilaterally alter, modify or terminate the installment agreement, but only if the following conditions are satisfied:

(i) The Tax Administrator provides a notice of its findings to the taxpayer no later than 30 days prior to the date of change of the installment agreement.

(ii) The notice given by the Tax Administrator to the taxpayer provides the reasons why the Tax Administrator believes that a significant change, justifying a change to the installment agreement, has occurred.

(4) The Tax Administrator may unilaterally and without notification alter, modify or terminate an installment agreement entered into by the Tax Administrator under this Section 111 if the taxpayer fails to do any of the following:

(i) Pay any installment at the time it is due under the installment agreement.

(ii) Pay any other liability relating to an Eligible Tax at the time the liability is due.

(iii) Provide a financial condition update as requested by the Tax Administrator.

(5) No administrative appeal is permitted in the event of an alteration, modification or termination of an installment agreement. However, an appeal may be made to the Court of Common Pleas of this County.

(b) Prepayment permitted. Nothing in this Section 111 shall prevent a taxpayer from prepaying in whole or in part any Eligible Tax under any installment agreement with the Tax Administrator.

112. Confidentiality of Tax Information.

Any information obtained by the Tax Administrator or [Hearing Officer] or [Appeals Board], or any of their respective officers, agents, legal counsel, financial accountants, or employees as a result of any audit, assessment, return, report, investigation, hearing, appeal or verification of a taxpayer shall be confidential tax information. It shall be unlawful, except for official purposes or as provided by law, for such persons to:

(a) Divulge or make known in any manner any confidential information obtained through any audit, return, assessment, investigation, report, investigation, appeal, hearing or verification of a taxpayer to any person other than the tax payer or the taxpayer's authorized representative.

(b) Permit confidential tax information or any book containing any abstract or particulars thereof to be seen or examined by any person other than the taxpayer or the taxpayer's authorized representative.

(c) Print, publish or make known in any manner any confidential tax information of a taxpayer.

An offense under this Section is a misdemeanor of the third degree and, upon conviction thereof, a fine of not more the \$2,500 and costs, or a term of imprisonment for not more than one year, or both, may be imposed on the offender. If the offender is an officer or employee of the Tax Administrator or the [Hearing Officer] or [Appeals Board], the officer or employed shall be dismissed from office or discharged from employment.

113. Collections.

If after the decision of an appeal, or if no appeal is requested by a taxpayer, the Tax Administrator may engage in efforts to collect any Eligible Tax determined to be legally due. Such efforts may include, but shall not be limited to, obtaining additional information, auditing taxpayer records, compromising the amount of tax, interest, or penalty owed, obtaining liens on the taxpayer's property, or obtaining wage attachments, levies and seizures of the taxpayer's property. As provided in Section 111 of these regulations, the Tax Administrator may enter into a written installment agreement with the taxpayer if the Tax Administrator determines that an installment agreement will facilitate collection. The Tax Administrator also reserves the right to seek criminal prosecution of a taxpayer in appropriate circumstances.

SCHEDULE 24-9-2

**Township of Old Lycoming
DISCLOSURE STATEMENT UNDER
THE LOCAL TAXPAYERS BILL OF RIGHTS**

It is the obligation of all taxpayers to file all local tax returns voluntarily and pay all local taxes to which they are subject. However, when the duly appointed or elected tax collector or tax collection agency for the municipality and/or school district in which the taxpayer resides determines that a required return has not been filed, or a tax liability has not been paid, the Local Taxpayers Bill of Rights grants certain legal rights to taxpayers, and imposes obligations on taxing authorities to ensure that equity and fairness guide local governments in the collection of taxes. In addition, the Local Taxpayers Bill of Rights provides the local government entity with certain legal methods to enforce taxpayer obligations. This disclosure statement sets forth your rights as a taxpayer in connection with any audit, examination, appeal or refund claim of taxes for the [Insert name of political subdivision], and any enforcement or collection actions taken by the [Tax Collector] [_____ Joint Tax Bureau] [Insert name of other tax collection agency] (the "Tax Administrator") on behalf of [Insert name of political subdivision].

Applicability/Eligible Taxes

This disclosure statement applies to all eligible taxes levied by [Insert name of political subdivision]. For this purpose, eligible taxes do not include real property taxes. The specific eligible tax(es) levied by [Insert name of political subdivision] are: (1) _____; (2) _____; and (3) _____. [Insert specific eligible taxes as applicable.] Unless expressly provided in the Local Taxpayers Bill of Rights, the failure of any person acting on behalf of the Tax Administrator to comply with any provisions of this disclosure statement, related regulations or the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed.

Audit/or Examinations

If we contact you about your tax return or payment of any eligible taxes, we will send you a letter with either a request for more information or a reason why we believe a change to your return or taxes may be needed. If we request information, you will have 30 calendar days from the date of the mailing to respond. Reasonable extensions of such time will be granted upon application for good cause. We will notify you of the procedures to obtain an extension with our initial request for tax information. Our initial inquiry may include taxes

PLEASE NOTE: IT IS RECOMMENDED THAT THIS FORM DOCUMENT BE REVIEWED BY THE LOCAL SOLICITOR BEFORE USING.

required to be paid or tax returns required to be filed no more than three years prior to the mailing date of our notice. If you give us the requested information or provide an

explanation, we may or may not agree with you. If we do not agree with you, we will explain in writing our reasons for asserting that you owe us tax (which we call "an underpayment"). Our explanation will include: (1) the tax period or periods for which the underpayment is asserted; (2) the amount of the underpayment detailed by tax period; (3) the legal basis upon which we have relied to determine that an underpayment exists; and (4) an itemization of the revisions made by us to your return or report that results in our decision that an underpayment exists. If you agree with our changes, you should pay the additional tax.

Requests for Prior Year Returns

An initial request by the Tax Administrator into prior year returns may cover tax returns required to be filed as far back as three years prior to the mailing date of the notice. If the Tax Administrator 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, the Tax Administrator may request additional information. The Tax Administrator may also require a taxpayer to provide copies of federal and Pennsylvania tax returns when the Tax Administrator can show that the taxpayer's federal tax return(s) is(are) reasonably necessary for the enforcement or collection of tax, and the information is not available from other sources or the Pennsylvania Department of Revenue.

Appeals of Decisions

If we notify you that you owe more tax (what we call an "assessment") and you do not agree with our decision, you may appeal or seek review by filing a petition for reassessment within 90 days of the date of the mailing of the assessment notice. The Petition must either be in our hands or postmarked by the U.S. Postal Service within this 90-day period. Receipts from other carriers (such as Federal Express) are not accepted as proof of delivery.

Your petition must explain the legal basis for your position and include all supporting documents. For your convenience, a form for submission of a petition is available at [Insert address]. Your petition must be mailed or delivered to the attention of [Insert appropriate name of contact person] at the following address: [Insert address for filing petition]. [Note: The following sentence may be eliminated if appeals are decided by the governing body acting in executive session: After your petition is received, we will notify you of your hearing date, if you requested a hearing.] A decision by the [Hearing Officer] [Appeals Board] or [Governing Body in Executive Session], which has been appointed by the [Insert name of local political subdivision] will be made within 60 days of the date your complete and accurate petition is received. If you do not agree with the decision of the [Hearing Officer] [Appeals Board] or [Governing Body in Executive Session], you may appeal to the appropriate Court of Common Pleas of _____ County [Insert name of County]. You must file your appeal within 30 days after notice of the decision of the [Hearing Officer] [Appeals Board] or [Governing Body in Executive Session].

Refunds

You may file a claim for refund ("refund claim") if you think you paid too much tax

(what we call an "overpayment"). You must file the refund claim within three years of the due date for filing the return as extended or one year after actual payment of the tax, whichever is later. If no report or local tax return is required for the tax, the refund claim must be made within three years after the due date for payment of the tax or within one year after actual payment of the tax, whichever is later. If your refund claim relates to amounts paid as a result of a notice asserting an underpayment of tax, your request for refund claim must be filed within 1 year of the date of payment. Refund claims must be made on forms prescribed by us and must include supporting documentation. You can obtain forms for refund claims by contacting us at [Insert appropriate address for requesting forms]. Your refund claim must be filed with us at [Insert appropriate address for filing refund claims]. If you file a tax return showing an overpayment of tax, we will treat that as a request for a cash refund unless you indicate otherwise. If your refund claim is denied, you may file a petition contesting the denial of the refund. Any petition must be filed within the same time limits that apply for a refund claim. Alternatively, you may file a petition for a refund without first filing a refund claim. A hearing date will be set after your petition is received and a decision by the [Hearing Officer] [Appeals Board] or [Governing Body in Executive Session] will be made within 60 days of the date your complete and accurate petition is received. The appeals petition form must be used to request a review of a refund claim denial. Your petition must be mailed or delivered to the attention of [Insert appropriate name of contact person] at the following address: [Insert address for filing Petition].

Enforcement Procedures

Once it has been determined that you owe a tax, we will take all action we are legally permitted to take to enforce our claim. Such action may include obtaining additional information from you, auditing your records, entering into a settlement with you of the disputed amount of the tax, or obtaining liens on your property, wage attachments, levies, and seizures and sales of your property in appropriate circumstances. We may enter into a written agreement with you for payment of the tax in installments if we believe that such an agreement will facilitate collection. We may also impose interest and applicable penalties on the tax you owe, and may seek criminal prosecution of you in appropriate circumstances.

Tax Information Confidentiality

Information gained by the Tax Administrator or [Hearing Officer] [Appeals Board] or [Governing Body] as a result of any audit, return, report, investigation, hearing, appeal or verification shall be confidential. However, confidentiality will not preclude disclosure for official purposes, whether in connection with legal proceedings or otherwise, and it will not preclude disclosure to the extent required by applicable law.

Taxpayer Complaints

If you have a complaint about any action relating to the political subdivision's taxes, [Insert name of appropriate person] may be contacted in writing at [Insert address]. This individual will attempt to facilitate resolution of your complaint by working with the appropriate personnel of the Tax Administrator and/or [Hearing Officer] [Appeals Board] or [Governing Body].

For more information, please contact [Insert name, address and telephone number of Tax Administrator's contact person].

Type of Tax: _____

Is this Petition for a Refund? Yes No If so, what amount? \$ _____

Tax Year: _____ Quarter: _____

Assessment Notice Mailing Date: _____

School District: _____

Borough: _____

Township: _____

City: _____

Town: _____

County: _____

**SECTION C: TAX REPRESENTATIVE INFORMATION
COMPLETE INFORMATION FOR TAX REPRESENTATIVE (if applicable)**

Send all copies of Correspondence to: _____ Representative

Last Name First Name Middle Initial

Is Representative an Attorney Certified Public Accountant Other Accountant
 Other Tax Advisor

Business Name: _____

Street Address: _____

City State County Zip Code

Phone Number: ()_- _____ Fax Number: ()_- _____

SECTION D: HEARING REQUEST

[Note: This Section D can be eliminated if the Appeals Board is the governing body acting in executive session.]

Hearing requested (check if taxpayer desires a hearing in person)

Hearing requested based on petition and record (No hearing will be conducted In person)

(if choice is not indicated, hearing will be conducted based on petition and record)

and without a hearing in person)

SECTION E: RELIEF REQUESTED & ARGUMENTS

Explain the relief requested: _____

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Petitions for refund must be accompanied by proof of payment of the tax.

SECTION F: SIGNATURE

All petitions must be signed by petitioner or an authorized representative. If signed by an authorized representative, written authorization for the representative to sign on petitioner's behalf must accompany the petition.

Under penalties prescribed by law, I hereby certify that this petition has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the petition are true and correct.

Signature: _____
(Taxpayer or Authorized Representative)

Print Name: _____
(Taxpayer or Authorized Representative)

Title: _____

Date: _____

SCHEDULE 24-9-4

**ADMINISTRATIVE APPEAL PROCEDURES APPLICABLE TO
PETITIONS FOR APPEAL AND REFUND**

I. GENERAL.

If the taxpayer does not agree with the local Tax Administrator's (hereinafter "Administrator") assessment or determination of refund claim, the taxpayer may file an appeal by petition the [Hearing Officer] [Board of Appeals] or [Governing Body] requesting a review of the Administrator's assessment or determination of refund claim.

II. OBTAINING A HEARING.

A. To obtain a hearing, a taxpayer must complete a petition form and timely file it with the [Hearing Officer] [Board of Appeals] or [Governing Body] and mail it to the Administrator's address indicated in Section V(D) below. [Note: The Governing Body acting in executive session is not required to provide a hearing to the taxpayer but can decide an appeal based solely on the petition and record.]

III. FORM AND CONTENT OF THE PETITION.

A. The petition must include all of the following information:

1. Petitioner's name, address, phone number and contact person (if any).
2. Petitioner's social security number, account number or taxpayer identification number.
3. Type of tax.
4. Tax year and/or quarter.
5. School District and/or Borough, Township, City, Town or County.
6. Name, address and phone number of authorized representative (if any).
7. [Not required if the Appeals Board is the governing body acting in executive session.] Whether petitioner would like to schedule a hearing in person or on the record.
8. Relief the petitioner is requesting.
9. Petitioner's argument(s) in support of the relief requested.
10. Signature of petitioner.

IV. FORWARDING APPEAL.

A. Upon receipt of the taxpayer's petition, the Administrator shall forward the petition immediately to the [Hearing Officer] [Board of Appeals] or [Governing Body].

B. The [Hearing Officer] [Board of Appeals] or [Governing Body] shall issue a

written decision on the taxpayer's petition within 60 days of the date on which a complete and accurate petition is received from the taxpayer.

PLEASE NOTE: IT IS RECOMMENDED THAT THIS FORM DOCUMENT BE REVIEWED BY THE LOCAL SOLICITOR BEFORE USING.

- C. In evaluating and making a decision as to any petition, the [Hearing Officer] [Board of Appeals] or [Governing Body] shall apply the principles of law and equity.

V. DEADLINES FOR FILING.

A. *Refund Petitions.*

If a taxpayer determines that he or she has paid a tax to which he or she is not subject, a petition for refund of the overpaid local tax must be filed with the Administrator.

- 1. Refund petitions shall be filed within 3 years after the due date for filing the report or return, as extended or 1 year after actual payment of the tax, whichever is later.
- 2. If no report or return is required, the refund petition shall be filed within 3 years after the due date, for payment of the tax to be refunded or within 1 year after actual payment, whichever is later.

B. *Petitions for Reassessment.*

Any taxpayer who disagrees with an assessment or determination of a local tax may petition the [Hearing Officer] [Board of Appeals] or [Governing Body] for a reevaluation of the taxpayer's assessment.

- 1. Petitions for reassessment of a tax shall be filed with the Administrator within 90 days of the date of the assessment notice.

C. *Timely Filing.*

A Petition for refund or petition for reassessment is timely filed if the letter transmitting the petition is postmarked by the United States Postal Service on or before the final day on which the petition must be filed.

D. *Mailing Address.*

Petitions shall be mailed to the following address:

[Insert name of Administrator]
Attention: [Hearing Officer] [Board of Appeals] or [Governing Body]
[Insert Address] _____

