

CODIFIED ORDINANCES OF THE TOWNSHIP OF CRESCENT
PART THREE - FINANCE AND TAXATION

- CHAPTER 310 - Video Programming Municipal Tax
- CHAPTER 315 - Taxpayer's Bill of Rights
- CHAPTER 320 - Earned Income Tax
- CHAPTER 330 - Per Capita Tax -- Repealed
- CHAPTER 340 - Local Services Tax
- CHAPTER 350 - Realty Transfer Tax
- CHAPTER 360 - Current Budget and Real Property Tax
- CHAPTER 370 - Collection of Taxes
- CHAPTER 380 - Amusement Device Tax
- CHAPTER 390 - Tax Relief For Longtime Owner-Occupants of Property Within Township

CHAPTER 310 – VIDEO PROGRAMMING MUNICIPAL TAX

- 310.01 Short Title
- 310.02 Definitions
- 310.03 Imposition of Tax on Gross Receipts of Video Programming Providers
- 310.04 Exemption From Certain Taxes
- 310.05 Tax Credits
- 310.06 Procedures and Regulations
- 310.07 Effective Date

STATUTE REFERENCES

Act 5; September 6, 1995

310.01 SHORT TITLE

This Chapter shall be known and may be cited as the Video Programming Municipal Tax Authorization Ordinance. The purpose of this Ordinance is to impose a video programming tax as authorized by Act 1995-37 effective September 6, 1995.

310.02 DEFINITIONS

The following words and phrases when used in this Chapter shall have the meanings given to them in this section unless the context clearly indicates otherwise.

A. "Cable television operator." Any person or group of persons who provides cable service over a cable system and directly or through one or more affiliates owns an interest in such cable system or who otherwise controls or is responsible for, through any arrangement, the management and operation of a cable system. The term does not include a provider of wireless or direct-to-home satellite transmission service.

B. "Direct-to-home satellite transmission." The transmission, distribution or broadcasting of video programming or services by satellite directly to subscribers' premises without the use of ground receiving or distribution equipment, except at the site of the subscribers or in the uplink process to the satellite.

C. "Gross receipts." The amount charged for or received by video programmers from sales of video programming, and related charges for bad check and late payment charges, installation, connection, additional outlets, repair services, digital audio services, radio services, programming guides and equipment rental services upon which the local cable television operator pays a franchise fee, the amount charged for or received by common carriers from sales of access to video programming, and related charges for bad check and late payment charges, installation, connection, additional outlets, repair services, digital audio services, radio services, programming guides and equipment rental services upon which the local cable television operator pays a franchise fee, and the amount charged for or received by persons from sales of access to video programming by any means of transmission, other than wireless or direct-to-home satellite transmission, directly to subscribers with service addresses in the Township. Gross receipts shall not include:

(1) Amounts charged for or received by persons from sales of telephone access or service that entitles the subscriber to the privilege of interactive telephonic quality telecommunications with substantially all person having telephone or radio telephone stations constituting a part of a particular system or in a specified area;

(2) Any revenues received by a common carrier persons providing access to video programming from video programmers for the transport of video programming to a subscriber's premises or access to the video dial tone network;

(3) The tax imposed under this act if the tax is shown as a separate line charge to subscribers;

(4) Any other taxes, fees or surcharges on services furnished by persons providing access to video programming or video programmers which are imposed on subscribers by the Commonwealth pursuant to statute or regulation and which are collected on behalf of the governmental unit by the provider of the services;

(5) Any portion of a debt related to the sale of video programming or the sale of access to a video network, the gross charges for which are not otherwise deductible or excludable, that have become worthless or uncollectible, as determined under applicable Federal Income Tax standards. If the portion of the debt deemed to be bad is subsequently paid, the video programmers or person shall report and pay the excise tax on that portion during the reporting period in which the payment is made;

(6) Amounts received from retail sales of tangible personal property that provides access to video programming;

(7) Amounts charged for or received by persons from sales of video programming which is delivered to subscribers through a Satellite Master Antenna Television (SMATV) System; or

(8) Amounts received by a common carrier from persons for related charges for bad check and late payment charges, installation, connection, additional outlets, repair services, digital audio services, radio services, programming guides and equipment rental services that are resold by such persons to the ultimate consumer.

D. "Person." An individual, partnership, association, joint stock company, trust, corporation, government entity, limited liability company or any other entity.

E. "Subscriber." The ultimate consumer of the video programming provided by video programmers over any means of transmission, other than wireless or direct-to-home satellite transmission. The term does not include a video programmer that purchases a common-carrier's video dial tone transport service to provide video programming over the common-carrier's video dial tone system.

F. "Township." Crescent Township, Allegheny County, Pennsylvania.

G. "Video dial tone service." A common carrier service for the transport of video programming to subscribers.

H. "Video programmer." An individual, partnership, association, joint stock company, trust, corporation, governmental entity, limited liability company or any other entity that provides video programming to subscribers.

I. "Video programming." Video or information programming, whether in digital or analog format, that is provided by a cable operator or generally considered comparable to programming provided by a cable television operator and upon which such cable television operator pays a franchise fee. Video programming does not include on-line, interactive information services to the extent that access to such services is accomplished via a dial-up or private telephone line or via wireless or direct-to-home satellite transmission.

J. "Wireless transmission." The distribution of video programming using radio communications, including, but not limited to, terrestrial-based radio systems.

310.03 IMPOSITION OF TAX ON GROSS RECEIPTS OF VIDEO PROGRAMMING PROVIDERS

A. There is a video programming tax on and from, respectively, any person who sells video programming to subscribers who are located within the Township by any means of transmission, or who provides such subscribers with access to video programming by any means of transmission, and who is not otherwise subject to Federally authorized or permitted local fees or taxes on the gross receipts received from the provision of cable television service or video programming services to customers in the Township. This tax shall be imposed on persons engaging in any commercial activity in this Township, or employing capital in this Township, or owning, leasing or utilizing property in this Township, or maintaining an office in this Township, or having employees in this Township for all or any part of any calendar year, to the full extent permitted by the Constitution of the United States. The tax imposed is imposed only on the gross receipts of such persons from sales of video programming or sale of access to video programming directly to subscribers who are located within this Township.

B. Tax rate. The tax rate under this Chapter shall be the franchise fee rate imposed by the local cable ordinance of the Township or, if the current ordinance and franchise fee is repealed or if no local cable ordinance otherwise exists, the rate set in the agreement between the local cable television operator and the Township. In no event shall the rate imposed under this Chapter exceed 5%.

C. Calculation of tax. The tax authorized in this Chapter shall be determined by multiplying the tax rate as set forth in either subsection (B) or (F), as applicable, by the gross receipts of video programmers from sales of video programming or of persons from sales of access to video programming, of common carriers from sales of access to video programming, by any means of transmission, other than wireless or direct-to-home satellite transmission, directly to subscribers who are located in the Township.

D. Election. Any person subject to tax under this Chapter may elect at any time to pass through to subscribers as a separate itemized line charge on the subscriber's bill the tax imposed under this Chapter.

E. Penalty. A penalty of an amount equal to 10% of the taxes due, including all delinquent taxes due under this Chapter, shall be added to the tax levied under this Chapter for failure to pay the tax by the quarterly due dates set forth in this section.

F. Alternate rate. If or when no cable television operator provides cable service within the limits of this Township, the tax to be collected from persons subject to tax under this Chapter shall be an amount not to exceed

5%. In the event that a cable operator shall thereafter provide cable service within the limits of this Township, the tax rate set under this act shall be adjusted under subsection (B).

G. Due dates. The tax imposed under this Chapter shall be paid to the Township by each person quarterly on or before April 30, July 31, October 31 and January 31 and shall be calculated based on the gross receipt of each person during the three months prior to the month of payment. Any payment of a tax shall be considered as timely made if the payment received by the Township is postmarked by the United States Postal Service on or prior to the final day on which payment is to be received.

310.04 EXEMPTION FROM CERTAIN TAXES

Gross receipts as defined in this Chapter and subject to the tax imposed by this Chapter, as well as any revenues received by a common-carrier person providing access to video programming from video programmers for the transport of video programming to a subscriber's premises or from video programmers for access to the video dial tone network, shall not be subject to any tax under:

A. Article XI of the act of March 4, 1971 (P.L. 6, No. 2), known as the Tax Reform Code of 1971.

B. The act of December 31, 1965 (P.L. 1257, No. 511), known as The Local Tax Enabling Act, or any other local tax or fee imposed on the receipts of persons providing video programming or access to video programming to subscribers who are located within the Township, except that the gross receipts of video programmers shall be subject to tax under the local business privilege tax in this Township if and when such a tax is imposed and where the local cable television operator pays a local business privilege tax pursuant to The Local Tax Enabling Act.

310.05 TAX CREDITS

A. Credit for interstate transactions. Any person subject to the tax imposed under this Chapter shall be entitled to a credit against the tax imposed by this Chapter equal in amount to any similar tax on gross receipts, other than a generally applicable sales or use tax or corporate income tax, that the person has paid to another state or government entity thereof under a lawful requirement of such state or government entity on sales by the person of the same video programming or sales of access to such video programming to subscribers located within this Township.

B. Credit for taxes paid under any franchise or similar fees. Any person subject to the tax imposed under this Chapter shall be entitled to a credit against the tax imposed by this Chapter equal in amount to any fees on gross receipts that the person has paid under any franchise fee or similar fee authorized or permitted by Federal, State or local law or imposed by Chapter in this Township or agreed to pursuant to a written franchise agreement between the person and this Township, with respect to any revenues received by a person or video programmer from subscribers for access to the person's video network or for video programming or from video programmers for the transport of video programming to a subscriber's premises or for the transport of video programming to a subscriber's premises or for access to a video network.

310.06 PROCEDURES AND REGULATIONS

A. Procedures. A person may be audited by this Township provided, however, that any dispute or controversy that results from such audit or imposition of tax under this Chapter shall be contested and resolved in accordance with a uniform set of procedures, rules and regulations that shall be promulgated by the Department of Revenue. This Township shall provide the video programmers and persons providing access to video programming with:

(1) The rate that is lawfully imposed by this Township under this Chapter.

(2) A list of the "zip plus 4's" or a comparable list of addresses located in this Township which will enable person to identify the subscribers located in this Township.

(3) A copy of this Chapter and any amendments thereto within 30 days after enactment.

B. Enforcement. The Township shall enforce this Ordinance in accordance with the provisions of Act 1995-37, the Video Programming Municipal Tax Authorization Act.

310.07 EFFECTIVE DATE

This Ordinance and the tax imposed hereof shall become effective on April 1, 1997.

Ordinance 436, February 12, 1997.

CHAPTER 315 – TAXPAYER'S BILL OF RIGHTS

- 315.01 Eligible Taxes
- 315.02 Time Periods for Taxpayer Responses
- 315.03 Prior Year Returns
- 315.04 Federal Tax Information
- 315.05 Refunds on Overpayments of Tax
- 315.06 Notices of Underpayment of Tax
- 315.07 Taxpayers' Appeal Petitions
- 315.08 Administrative Appeal Process
- 315.09 General Rules Governing the Administrative Appeal
- 315.10 The Administrative Appeal Hearing
- 315.11 Appeals to Court
- 315.12 Review of a Taxpayer's Books or Records
- 315.13 Taxpayer Complaints
- 315.14 Confidentiality of Tax Information
- 315.15 Enforcement Methods
- 315.16 Abatement of Certain Interest and Penalty
- 315.17 Installment Agreements
- 315.18 Information

STATUTE REFERENCES

Local Taxpayers Bill of Rights, Act 50 of 1998 (53 Pa.C.S.A. § 8421 *et seq.*)

315.01 ELIGIBLE TAXES

The imposition, collection and enforcement of the following taxes levied by the Township are subject to the rules contained herein:

Earned Income Tax;
Per Capita Tax;
Occupational Privilege Tax;
Realty Transfer Tax; and
Amusement Device Tax.

The rules set forth herein do not apply to real estate taxes except for the provisions relating to interest on refunds and realty transfer tax.

315.02 TIME PERIODS FOR TAXPAYER RESPONSES

A. Taxpayers shall have a minimum of thirty (30) calendar days from the mailing date of requests for information from the Township to respond to such requests.

B. Upon a written application for a reasonable extension of time to respond to a request for information, the Township shall grant an extension for good cause. (The Township will notify the taxpayer of the procedure to obtain an extension in the initial request for information.)

C. No action will be taken for the tax year in question until expiration of the response period, including any extension thereof.

315.03 PRIOR YEAR RETURNS

A. The Township may request information regarding taxes required to be paid or tax returns required to be filed no more than three (3) years prior to the mailing date of the notice.

B. The Township may make such additional reasonable requests for information as necessary to determine if the taxpayer has failed to file a return, under reported income or failed to pay a tax for one or more of the tax periods covered by the initial request. Any such additional request shall provide the taxpayer with 30 days to respond and provide the taxpayer with a procedure to obtain an extension of such 30 day period for good cause.

351.04 FEDERAL TAX INFORMATION

A taxpayer may be required to provide copies of the taxpayer's federal individual income tax return when the Township can show that the federal tax information is reasonably necessary for the enforcement or collection of an eligible tax and the information is not available from other sources or the Department of Revenue of the Commonwealth of Pennsylvania.

315.05 REFUNDS ON OVERPAYMENTS OF TAX

A. A taxpayer may file a written request for a refund or credit of an eligible tax with the Township. The request shall be filed within three (3) years of the due date of such taxpayer's tax return to the Township (the "Return") (as extended) or one (1) year after actual payment of the eligible tax, whichever is later.

B. If no Return is required, the written request shall be made within three (3) years after the due date for payment of the eligible tax or within one (1) year after actual payment of the eligible tax, whichever is later.

C. Any written document (including a Return) filed with the Township showing an overpayment of tax shall be construed as a request for a cash refund unless otherwise indicated.

D. Any request for a refund of an overpayment of tax shall not be considered a petition for an administrative appeal nor preclude a taxpayer from filing a petition for an administrative appeal.

E. With certain exceptions, interest on overpayments will bear simple interest from the date of overpayment until the date of resolution. The interest rate will be determined in accordance with state law (simple interest at the same rate as the Commonwealth is required to pay pursuant to Section 806.1 of the Fiscal Code [71 P.S. § 806. 1]).

315.06 NOTICES OF UNDERPAYMENT OF TAX

The Township shall notify a taxpayer in writing of its basis for the determination of any underpayment of an eligible tax. This notice shall include the following:

- A. The tax period for which the underpayment is asserted;
- B. The amount of the underpayment for each subject tax period;
- C. The legal basis upon which the Township is relying to make the underpayment assessment; and
- D. An itemization of the revisions made by the Township to a return or report filed that results in the assessment of an underpayment.

315.07 TAXPAYERS' APPEAL PETITIONS

A. Taxpayers may appeal an assessment of an underpayment of an eligible tax or the determination of a refund of an eligible tax. To effect an appeal, the taxpayer must file a petition for administrative appeal with the Township. All petitions for administrative appeal shall be mailed to or delivered to:

Township of Crescent
c/o Township Secretary
Municipal Building
Spring Run Road and McGovern Boulevard
Glenwillard, PA 15046

B. Guidelines with respect to the form and content of petitions, and the practice and procedure for administrative appeals may be obtained in person or through the mail at the above address, or by calling the Township Secretary at (724) 457-8100 during the hours of 9:30 a.m. to 4:30 p.m.

C. Refund petitions shall be filed within three (3) years after the due date for filing the Return (as extended) or one (1) year after actual payment of an eligible tax, whichever is later. If no Return is required, a refund petition shall be filed within three (3) years after the due date for payment of an eligible tax or one (1) year after actual payment, whichever is later.

D. Petitions contesting an assessment of an underpayment of an eligible tax shall be filed within ninety (90) days of the date of the assessment notice.

E. A petition for administrative appeal shall be in writing and shall provide the following:

1. The name and address of the taxpayer;
2. Specific identification of tax for which a refund is sought or which is being appealed;
3. The factual and legal basis upon which the petition is based;
4. An affidavit of the taxpayer attesting that the information contained in the petition is true and correct to the best of the taxpayer's knowledge, information and belief and that the taxpayer further understands that any false statement contained in the petition is subject to the penalties of 18 Pa. C.S.A. § 4904, relating to unsworn falsification to authorities.

315.08 ADMINISTRATIVE APPEALS PROCESS

A. A taxpayer shall have the right to administratively appeal the Township's adverse initial decision with respect to any assessment of an underpayment of an eligible tax or the denial of a request for a refund.

B. All appeals of the Township's adverse decision with respect to an underpayment of an eligible tax or the denial of a request for a refund shall be

made to a hearing officer appointed by the Board of Commissioners of Crescent Township by Resolution (the "Hearing Officer").

315.09 GENERAL RULES GOVERNING THE ADMINISTRATIVE APPEAL

A. The administrative appeal afforded under this Chapter shall not be governed by 2 Pa. C.S. Ch. 5, Subch. B (relating to practice and procedures of local agencies) or 7 Subch. B (relating to judicial review of local agency action) (collectively the "Local Agency Law").

B. All forms to be used for and during the administrative appeal shall be those forms described in this Chapter.

C. The due date for all filings to be made with respect to this administrative appeal shall be those dates provided for in this Chapter.

D. A petition for administrative appeal shall be considered 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 is required to be filed. For all other purposes, a petition for administrative appeal will be deemed to be filed on the date received in the Township office.

315.10 THE ADMINISTRATIVE APPEAL HEARING

A. All hearings shall be informal in nature. Neither the technical rules of evidence nor the Local Agency Law will be applicable. The Hearing Officer may administer an oath to witnesses and take testimony under oath.

B. All information provided by the taxpayer prior to the hearing shall be provided to the Hearing Officer.

C. All hearings will be scheduled by and through the Township Secretary and the hearing date shall not be sooner than ten (10) days nor later than thirty (30) days after receipt of the petition.

D. All hearings will be held at the Township offices.

E. A notice setting forth the date and location of the hearing, as well as the name and address of the Hearing Officer, shall be sent to the taxpayer as soon as possible after The Township's receipt of the taxpayer's petition of an administrative appeal.

F. No stenographic record of a hearing will be made unless a party so requesting agrees to pay for the cost of a stenographer and the party's copy of the record.

G. The taxpayer may represent himself/herself or may be represented by another person. A taxpayer may be represented only by a person possessing appropriate education, training or experience to represent taxpayers in tax appeals. A representative need not be an attorney nor a certified public accountant. A taxpayer must authorize a representative in writing. Representations made on behalf of the taxpayer by an authorized representative will be binding on the taxpayer.

H. Any information to be sent to the taxpayer may be sent to the authorized representative of the taxpayer and any information or notice shall have the same effect as if given to the taxpayer. Any action taken by the authorized representative shall have the same force and effect as if taken by the taxpayer.

I. The taxpayer may present any reasonable evidence of a relatively probative value and shall provide one or more copies of all documentation to the Hearing Officer. **THE TAXPAYER SHALL BEAR THE BURDEN OF PROOF ON ALL ISSUES PRESENTED TO THE HEARING OFFICER AT THE HEARING OR SET FORTH IN THE TAXPAYER'S PETITION FOR ADMINISTRATIVE APPEAL.**

J. A taxpayer and the Township may present witnesses. All witnesses shall be subject to cross-examination and examination by the Hearing Officer and/or by the opposing party.

K. A hearing may be continued upon the request of the taxpayer. If a hearing is continued at the request of a taxpayer, the sixty (60) day period provided for in the Hearing Officer's written decision shall not begin until the conclusion of such continued hearing.

L. The Hearing Officer may use any relevant information provided at the hearing or for use at a hearing deemed necessary to make a decision.

M. In the event a taxpayer files a petition for administrative appeal but does not request a hearing before the Hearing Officer, the Hearing Officer shall decide the issues raised in the taxpayer's petition for administrative review based on the taxpayer's written submission.

N. The Hearing Officer's written decision with respect to a taxpayer's appeal shall be issued and mailed to the taxpayer within sixty days of the date of the conclusion (including extensions) of the hearing or, in the event the Hearing Officer is making a determination based only upon the written

submission of the taxpayer, shall be issued in writing within sixty (60) days of receipt of a complete and accurate petition. Failure to issue a decision within this time period shall result in the taxpayer's petition being granted.

O. All decisions by the Hearing Officer will contain a written explanation for the granting of the denial, in whole or in part, of the taxpayer's petition and shall be mailed to the taxpayer's or the taxpayer's representative's last known address.

P. All financial or other information obtained from the taxpayer by the Hearing Officer and his/her employees or representatives shall be treated as confidential information.

Q. Any appeal taken from the decision of the Hearing Officer shall be filed in the appropriate County Court of Common Pleas within thirty (30) days of receipt of the decision.

315.11 APPEALS TO COURT

Any taxpayer receiving an adverse decision by the Hearing Officer who has a direct interest in such decision has a right to appeal to the Court of Common Pleas of Allegheny County within thirty (30) days of the date of such adverse decision.

315.12 REVIEW OF A TAXPAYER'S BOOKS OR RECORDS

The taxpayer shall have the following rights when the Township reviews a taxpayer's books and records during an audit or the administrative review:

A. The Township will provide the taxpayer with a complete explanation of the audit/review process as it relates to that taxpayer and its rights during the process.

B. The Township will prepare a written basis of the assessment of any tax liability determined during the audit/review.

C. The Township will explain a taxpayer's right to appeal the assessment of any tax liability determined during the audit/review.

D. The Township will conduct a post audit conference at which a representative will explain the audit/review findings and make recommendations on how to correct any areas of noncompliance.

E. The Township will process the audit/review in a timely manner.

315.13 TAXPAYER COMPLAINTS

A. All taxpayer complaints regarding the matters addressed in this Chapter shall be made in writing and addressed to:

Township Secretary
Township of Crescent
Municipal Building
Spring Run Road and McGovern Boulevard
Glenwillard, PA 15046

B. The Township shall designate one or more individuals to coordinate such complaints, and such individual or individuals shall facilitate the resolution of the complaint.

315.14 CONFIDENTIALITY OF TAX INFORMATION

Information obtained by the Township from any audit, return, report, investigation, hearing or similar action or proceeding (collectively a "Proceeding") shall be confidential. It is unlawful, except for official purposes or as provided by law, for the Township to divulge or make known in any manner any information obtained in any Proceeding to any person; to permit any confidential tax information or any book containing any abstract or particulars thereof to be seen or examined by any person; or, to print, publish or make known in any manner any confidential tax information.

315.15 ENFORCEMENT METHODS

If a taxpayer has not paid a tax liability determined to be due and the taxpayer has not filed a timely appeal with respect to that liability, the Township may take any of the following actions to facilitate collection of the subject liability:

A. Contact a delinquent taxpayer and attempt to resolve the liability through payment in full, a payment plan, or a compromise with respect to the liability or the payment.

B. Employ private collection agencies to collect delinquent taxes.

C. Audit the delinquent taxpayer.

D. File a lien against the taxpayer, and in some cases, the person responsible for payment of the delinquent tax.

E. File suit against the delinquent taxpayer in the Court of Common Pleas of Allegheny County or in the office of a district justice having jurisdiction.

F. Execute and sell the taxpayer's real estate or personal property, based on a lien or judgment obtained through appropriate legal proceedings, and attach wages in accordance with law.

G. Investigate and advance or have advanced through the Court of Common Pleas actions against a delinquent taxpayer violating criminal statutes.

315.16 ABATEMENT OF CERTAIN INTEREST AND PENALTY

A. The Township may, in its discretion, abate all or any part of any interest or penalty charged or assessed on any underpayment of tax for any period where:

1. The underpayment was due, or attributable to, in whole or in part, any error or delay by the Township in the performance of a ministerial act. Such error or delay due or attributable to a ministerial act shall only be taken in account if no significant aspect of the error or delay is attributed to the taxpayer.

2. The underpayment is due or attributable to an officer, employee or agent of the Township being erroneous or dilatory in the performance of a ministerial act.

B. The Township shall abate any interest or penalty charged or assessed on any underpayment of tax that is due or attributable to any erroneous advice furnished to the taxpayer, in writing, by an officer, employee or agent of the Township acting in the officer's, employee's or agent's official capacity where:

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

and

2. The interest or penalty did not result from a failure by the taxpayer to provide adequate or accurate information.

315.17 INSTALLMENT AGREEMENTS

The Township, in its sole and absolute discretion, may enter into a written agreement with a taxpayer for installment payments of any eligible tax. Any such installment agreement may also be altered, modified or terminated by the Township, in its sole and absolute discretion, where:

A. Information provided to the Township prior to the date of the agreement was inaccurate or incomplete; or

B. The Township believes that collection of any eligible tax under the agreement is in jeopardy; or

C. The Township finds that the financial condition of the taxpayer has significantly changed; and

1. Notice of the Township's finding is provided to the taxpayer no later than 30 days prior to the date of such action; and

2. The notice contains the reasons why the Township believes a significant change has occurred;

D. The taxpayer fails to:

1. Pay any installment at the time the installment is due;

2. Pay any other tax liability at the time the liability is due; or

3. Provide a financial condition update as requested by the Township.

E. A taxpayer may pre-pay in whole or in part any eligible tax under any agreement with the Township.

315.18 INFORMATION

Information pertaining to the Local Taxpayer Bill of Rights can be obtained by contacting:

Township Secretary
Township of Crescent
Municipal Building
225 Spring Run Road
Crescent, PA 15046

during the business hours of 9:30 a.m. to 4:30 p.m.

(Ordinance 454, passed February 10, 1999.)

CHAPTER 320 - EARNED INCOME TAX

- 320.01 Definitions
- 320.02 Imposition of Tax
- 320.03 Declaration and Payment of Tax
- 320.04 Collection at Source
- 320.05 Reports Required of Rental Property Owners
- 320.06 Appointment, Powers and Duties of Income Tax Officer
- 320.07 Compensation of Income Tax Officer
- 320.08 Suit for Collection of Tax
- 320.09 Interest and Penalties
- 320.10 Fines and Penalties for Violation of this Ordinance
- 320.11 Authority and Incorporation of Enabling Act by Reference
- 320.12 Assistant Collector

STATUTE REFERENCES

Local Tax Enabling Act, Section 13 (53 P.S. §6913)

320.01 DEFINITIONS

A. Terms Defined by Statute: The terms "association", "business", "corporation", "current year", "domicile", "earned income", "income tax officer or officer", "employer", "net profits", "nonresident", "person or individual", "preceding year", "resident", "succeeding year", and "taxpayer" shall have the meanings respectively ascribed thereto in Section 13 of "The Local Tax Enabling Act" of 1965 (Act No. 511 of 1965) and in any amendments thereto which may be hereafter adopted.

B. "Enabling Act" shall mean the Act of Assembly No. 511 of 1965, approved December 31, 1965, and entitled "The Local Tax Enabling Act". (Ordinance 280. Passed 11/1/66.)

320.02 IMPOSITION OF TAX

An annual tax for general revenue purposes of one-half (1/2) of one (1) percent is hereby imposed on (i) the net income of all residents of the Township earned or received during the year commencing on January 1, 1967 and ending on December 31, 1967, and during each calendar year thereafter, on (ii) the compensation earned by or paid to all other persons employed in the

Township during each such period, and on (iii) the net income of all businesses conducted by such other persons in the Township during each such period. (Ordinance 280. Passed 11/1/66.)

320.03 DECLARATION AND PAYMENT OF TAX

A. Net Profits

1. Every taxpayer making net profits shall on or before April 15 of each current year, make and file with the officer on a form prescribed or approved by the officer, a declaration of his estimated net profits during the period beginning January 1, and ending December 31, of such current year, and pay to the officer in four (4) equal quarterly installments the tax due thereon as follows: the first installment at the time of filing the declaration, and the other installments on or before June 15 of such current year, September 15 of such current year, and January 15 of the succeeding year, respectively.

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

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

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

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

B. Earned Income.

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

2. Earned Income Not Subject to Withholding. Every taxpayer who is employed for a salary, wage, commission or other compensation and who received any earned income not subject to the provisions hereof relating to collection at source, shall make and file with the officer on a form prescribed or approved by the officer a quarterly return on or before April 30 of the current year, July 31 of the current year, October 31 of the current year, and January 31 of the succeeding year, setting forth the aggregate amount of earned income not subject to withholding received by him during the three-month periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year, and December 31 of the current year, respectively, and subject to the tax, together with such other information as the officer may require. Every taxpayer making such return shall, at the time of filing thereof, pay to the officer the amount of tax shown as due thereon.
(Ordinance 280. Passed 11/1/66.)

320.04 COLLECTION AT SOURCE

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

B. Every employer having an office, factory, workshop, branch, warehouse or other place of business within the district who employs one (1) or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall deduct at the time of payment thereof, the tax

imposed by this Chapter on the earned income due to his employee or employees, and shall, on or before April 30 of the current year, July 31 of the current year, October 31 of the current year and January 31 of the succeeding year, file a return and pay to the officer the amount of taxes deducted during the preceding three-month periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year, and December 31 of the current year, respectively. Such return unless otherwise agreed upon between the officer and employer shall show the name and social security number of each such employee, the earned income of such employee during such preceding three-month period, the tax deducted therefrom, the political subdivisions imposing the tax upon such employee, the total earned income of all such employees during such preceding three-month period, and the total tax deducted therefrom and paid with the return. Any employer who for two of the preceding four quarterly periods has failed to deduct the proper tax, or any part thereof, or has failed to pay over the proper amount of tax to the taxing authority, may be required by the officer to file his return and pay the tax monthly. In such cases, payments of tax shall be made to the officer on or before the last day of the month succeeding the month for which the tax was withheld.

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

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

(b) A return withholding statement for each employee employed during all or any part of the period beginning January 1 of the current year, and ending December 31 of the current year, setting forth the employee's name, address and social security number, the amount of earned income paid to the employee during said period, the amount of tax deducted, the political subdivisions imposing the tax upon such employee, the amount of tax paid to the officer. Every employer shall furnish two (2) copies of the individual return to the employee for whom it is filed.

(c) Every employer who discontinues business prior to December 31 of the current year, shall, within thirty (30) days after the discontinuance of business, file the returns and withholding statements hereinabove required and pay the tax due.

(d) Except as otherwise provided in Section 9 of The Local Tax Enabling Act, aforesaid, every employer who willfully or negligently fails or omits to make the deductions required by this Section shall be liable for

payment of the taxes which he was required to withhold to the extent that such taxes have not been recovered from the employee.

(e) The failure or omission of any employer to make the deductions required by this Section shall not relieve any employee from the payment of tax or from complying with the requirements of this Chapter relating to the filing of declarations and returns. (Ordinance 280. Passed 11/1/66.)

320.05 REPORTS REQUIRED OF RENTAL PROPERTY OWNERS

A. All owners of rental property located within the Township shall within thirty (30) days after the approval of this regulation by the Board notify the Wage Tax Collector of the names and addresses of all persons residing at such rental property. In the event that there is any change in the persons residing at such rental property, the owner of such rental property shall notify the Wage Tax Collector of such change within fifteen (15) days thereof.

B. The notification required by Section 320.05A of this regulation shall be made by submitting the following form to the Wage Tax Collector:

TOWNSHIP OF CRESCENT
NOTIFICATION RE: RENTAL PROPERTY

DATE _____

1. Property Address: _____

2. Name(s) of owner(s) _____

3. Name(s) of Person(s) Residing at above Property Address:

4. Date Residency Began: _____

Signature(s) of Owner(s) _____

(Resolution 750. Passed 9/5/72.)

320.06 APPOINTMENT, POWERS AND DUTIES OF INCOME TAX OFFICER

A. The Board, by resolution, shall appoint the income tax officer (hereinafter referred to as "officer").

B. It shall be the duty of the officer to collect and receive the taxes, fines and penalties imposed by this Chapter. For such purpose he shall have and exercise all of the powers and be subject to all of the additional duties as are more fully set forth in the Enabling Act and particularly in Subsection V of Section 13 thereof.

C. Before entering upon his official duties the officer shall furnish to district, and thereafter maintain in full force and effect, a bond or bonds with surety or sureties, in the amount or amounts and with the conditions and other terms and provisions as are more fully set forth in said Subsection V of Section 13 of the Enabling Act.
(Ordinance 280. Passed 11/1/66.)

320.07 COMPENSATION OF INCOME TAX OFFICER

The officer shall receive such compensation for his services and expenses as the Board by resolution shall determine.
(Ordinance 280. Passed 11/1/66.)

320.08 SUIT FOR COLLECTION OF TAX

All suits for the recovery of taxes due under this Chapter and unpaid, together with interest and penalties due thereon as hereinafter provided, and for the recovery of any refunds erroneously made, shall be brought by the officer in the manner and subject to the limitations set forth in the Enabling Act and particularly in Subsection V of Section 13 thereof.
(Ordinance 280. Passed 11/1/66.)

320.09 INTEREST AND PENALTIES

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

(Ordinance 280. Passed 11/1/66.)

320.10 FINES AND PENALTIES FOR VIOLATION OF THIS ORDINANCE

A. Any person who fails, neglects or refuses to comply with any of the provisions of this Chapter or who shall otherwise, as provided in Subsection IX of Section 13 of the Enabling Act, violate any of the provisions hereof or of said Enabling Act, shall, upon conviction thereof in the manner provided in said Subsection IX, be subject to fine and costs, and in default of payment thereof, to imprisonment, all as more fully provided in said Subsection IX.

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

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

(Ordinance 280. Passed 11/1/66.)

320.11 AUTHORITY AND INCORPORATION OF ENABLING ACT BY REFERENCE

A. This Chapter is adopted pursuant to the authority conferred by the Act of Assembly No. 511 of 1965, approved December 31, 1965, entitled "The Local Tax Enabling Act" and throughout this Chapter and hereinafter in this Section referred to as the "Enabling Act".

B. All provisions of said "Enabling Act" which are applicable to the adoption of this Chapter and to the levying and collection of the tax herein imposed, and whether or not specifically referred to herein, are by this reference incorporated herein and made part of this Chapter.

(Ordinance 280. Passed 11/1/66.)

CHAPTER 330 - PER CAPITA TAX

330.01 REPEALER

Chapter 330 ("Per Capita Tax") of the Codified Ordinances of the Township of Crescent, and all of its subparts, are hereby repealed. (Ordinance 461. Passed July 12, 2000)

CHAPTER 340 – LOCAL SERVICES TAX

- 340.01 Definitions
- 340.02 Levy of Tax
- 340.03 Collection Through Employers
- 340.04 Direct Payment by Taxpayers
- 340.05 Nonresident Taxpayers
- 340.06 Administration and Enforcement
- 340.07 Collection
- 340.08 Exemption and Refund
- 340.09 Violations and Penalties
- 340.10 Employment in Multiple Occupations/Subdivisions
- 340.11 Interpretation

STATUTE REFERENCES

Local Tax Enabling Act, 53 P.S. Sections 6901, et. seq

340.01 DEFINITIONS

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

POLITICAL SUBDIVISION - The area within the corporate limits of the Township.

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

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

EARNED INCOME - Compensation as this term is defined in Section 13 of the Local Tax Enabling Act, the Act of Dec. 31, 1965, P.L. 1257, § 13, as amended, 53 P.S. § 6913, as amended.

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

HE, HIS or HIM - Indicates the singular and plural number, as well as male or female genders.

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

NET PROFITS -The net income from the operation of a business, profession, or other activity, as this term is defined in Section 13 of the Local Tax Enabling Act, the Act of Dec. 31, 1965, P.L. 1251, § 13, as amended, 53 P.S. § 6913, as amended.

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

TAX - The local services tax at the rate fixed in 340.02 of this Chapter.

TAX YEAR - The period from January 1 until December 31 in any year; a calendar year.

340.02 LEVY OF TAX

For specific revenue purposes, an annual tax is hereby levied and assessed, commencing January 1, 2008 and for all years thereafter, unless repealed or amended by Ordinance, upon the privilege of engaging in an occupation with a primary place of employment within the Township during the tax year. Each natural person who exercises such privilege for any length of time during any tax year shall pay the tax for that year in the amount of \$52.00, assessed on a pro rata basis, in accordance with the provisions of this Chapter. This tax may be used solely for the following purposes as the same may be allocated by the Board of Commissioners from time to time: (1) emergency services, which shall include emergency medical services, police services and/or fire services; (2) road construction and/or maintenance; (3) reduction of property taxes; or (4) property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa.C.S. Ch. 85, Subch. F (relating to homestead property exclusion). The Township shall use no less than twenty-five percent of the funds derived from the tax for emergency services. This tax is in addition to all other taxes of any kind or nature heretofore levied by the political subdivision. The tax shall be no more than \$ 52.00 on each person for each calendar year, irrespective of the number of political subdivisions within which a person maybe employed.

340.03 COLLECTION THROUGH EMPLOYERS

A. Each employer within the political subdivision, as well as those employers situated outside the political subdivision but who engage in business within the political subdivision, is hereby charged with the duty of collecting the tax from each of his employees engaged by him or performing for him within the political subdivision and making a return and payment thereof to the Collector. Further, each employer is hereby authorized to deduct this tax for each employee in his or her employ, whether said employee is paid by

salary, wage or commission and whether or not all such services are performed within the political subdivision.

B. A person subject to the tax shall be assessed by the employer a pro rata share of the tax for each payroll period in which the person is engaging in an occupation. The pro rata share of the tax assessed on the person for a payroll period shall be determined by dividing the rate of the tax levied for the calendar year by the number of payroll periods established by the employer for the calendar year. For purposes of determining the pro rata share, an employer shall round the amount of the tax collected each payroll period to the nearest one-hundredth of a dollar. Collection of the tax shall be made on a payroll period basis for each payroll period in which the person is engaging in an occupation, except as provided in Paragraph D of this Section, For purposes of this paragraph, combined rate shall mean the aggregate annual rate of the tax levied by the school district and the municipality.

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

D. In the case of concurrent employment, an employer shall refrain from withholding the tax if the employee provides a recent pay statement from a principal employer that includes the name of the employer, the length of the payroll period and the amount of the tax withheld and a statement from the employee that the pay statement is from the employee's principal employer and the employee will notify other employers of a change in principal place of employment within two weeks of its occurrence. The employee's statement shall be provided on the form approved by DCED.

E. The tax shall be no more than fifty-two dollars (\$52) on each person for each calendar year, irrespective of the number of political subdivisions within which a person maybe employed. The political subdivision shall provide a taxpayer a receipt of payment upon request by the taxpayer.

F. No employer shall he held liable for failure to withhold the tax or for the payment of the withheld tax money to the political subdivision if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office or where the employee is principally employed. Further, an employer shall not be liable for payment of the local services tax in an amount exceeding the amount withheld by the employer if the employer complies with the provisions of Paragraph B of Section 340.03 of this Chapter and this section and remits such amounts in accordance with this article.

G. Employers shall be required to remit the local services taxes thirty days after the end of each quarter of a calendar year.

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

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

340.04 DIRECT PAYMENT BY TAXPAYERS

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

340.05 NONRESIDENT TAXPAYERS

All employers and self-employed individuals residing or having their places of business outside of the political subdivision but who perform services of any type or kind or engage in any occupation or profession within the political subdivision do, by virtue thereof, agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Chapter with the same force and effect as though they were residents of the political subdivision. Further, any individual engaged in an occupation within the political subdivision and an employee of a nonresidential employer may, for the purpose of this article, be considered a self-employed person, and in the event his or her tax is not paid, the political subdivision shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

340.06 ADMINISTRATION AND ENFORCEMENT

All employers and self-employed individuals residing or having their places of business outside of the political subdivision but who perform services of any type or kind or engage in any occupation or profession within the political subdivision do, by virtue thereof, agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Chapter with the same force and effect as though they were residents of the political subdivision. Further, any individual engaged in an occupation within the political subdivision and an employee of a nonresidential employer may, for the purpose of this article, be considered a self-employed person, and in the event his or her tax is not paid, the political subdivision shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

340.07 COLLECTION

A. In the event that any tax under this Chapter remains due or unpaid 30 days after the due dates above set forth, the Collector may sue for the recovery of any such tax due or unpaid under this Chapter, together with interest and penalty.

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

340.08 EXEMPTION AND REFUND

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

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

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

B. Procedure to Claim Exemption.

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

requesting to be exempted from the tax. Upon receipt of the exemption certificate and until otherwise instructed by the political subdivision or except as required by clause (2), the employer shall not withhold the tax from the person during the calendar year or the remainder of the calendar year for which the exemption certificate applies, Employers shall ensure that the exemption certificate forms are readily available to employees at all times and shall furnish each new employee with a form at the time of hiring. The exemption certificate form shall be the uniform form provided by the political subdivision.

(2) With respect to a person who claimed an exemption for a given calendar year from the tax, upon notification to an employer by the person or by the political subdivision that the person has received earned income and net profits from all sources within the political subdivision equal to or in excess of twelve thousand dollars (\$12,000) in that calendar year or that the person is otherwise ineligible for the tax exemption for that calendar year, or upon an employer's payment to the person of earned income within the municipality in an amount equal to or in excess of twelve thousand dollars (\$12,000) in that calendar year, an employer shall withhold the local services tax from the person under clause (3).

(3) If a person who claimed an exemption for a given calendar year from the tax becomes subject to the tax for the calendar year under clause (2), the employer shall withhold the tax for the remainder of that calendar year. The employer shall withhold from the person, for the first payroll period after receipt of the notification under clause (2), a lump sum equal to the amount of tax that was not withheld from the person due to the exemption claimed by the person under this subsection, plus the per payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees. In the event the employment of a person subject to withholding of the tax under this clause is subsequently severed in that calendar year, the person shall be liable for any outstanding balance of tax due, and the political subdivision may pursue collection under this article.

(4) Except as provided in clause (2), it is the intent of this subsection that employers shall not be responsible for investigating exemption certificates, monitoring tax exemption eligibility or exempting any employee from the local services tax.

C. Refunds. The Township hereby establishes procedures for the processing of refund claims for any tax paid by any person who is eligible for exemption, which procedures shall be in accord with provisions of the general municipal law relating to refunds of overpayments and interest on overpayments. Refunds made within seventy-five days of a refund request or seventy-five days after the last day the employer is required to remit the tax for the last quarter of the calendar year, whichever is later, shall not be subject to interest. No refunds shall be made for amounts overpaid in a calendar year that do not exceed one dollar (\$1). The Collector shall determine eligibility for exemption and provide refunds to exempt persons.

340.09 VIOLATIONS

Whoever makes any false or untrue statement on any return required by this Chapter, or whomever refuses inspection of the books, records or accounts in his or her custody and control setting forth the number of employees subject to this tax who are in his or her employment, or whomever fails or refuses to file any return required by this Chapter shall be guilty of a violation and, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 and costs of prosecution, and, in default of payment of such fine and costs, to imprisonment for not more than 30 days. The action to enforce the penalty herein prescribed may be instituted against any person in charge of the business of any employer who shall have failed or who refuses to file a return required by this Chapter.

340.10 EMPLOYMENT IN MULTIPLE OCCUPATIONS/SUBDIVISIONS

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

340.11 INTERPRETATION

A. Nothing contained in this article shall be construed to empower the political subdivision to levy and collect the tax hereby imposed on any occupation not within the taxing power of the political subdivision under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

B. If the tax hereby imposed under the provisions of this article shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania as to any individual, the decision of the court shall not affect or

impair the right to impose or collect said tax or the validity of the tax so imposed on other persons or individuals as herein provided.
(ORDINANCE 510. PASSED 12/12/07.)

CHAPTER 350 - REALTY TRANSFER TAX

- 350.01 Short Title
- 350.02 Authority
- 350.03 Definitions
- 350.04 Imposition of Tax; Interest
- 350.05 Exempt Parties
- 350.06 Excluded Transactions
- 350.07 Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof
- 350.08 Acquired Company
- 350.09 Credits Against Tax
- 350.10 Extension of Lease
- 350.11 Proceeds of Judicial Sale
- 350.12 Duties of Recorder of Deeds
- 350.13 Statement of Value
- 350.14 Interest and Penalties on Unpaid Taxes
- 350.15 Unlawful Acts
- 350.16 Penalties for Unlawful Acts
- 350.17 Lien
- 350.18 Enforcement
- 350.19 Regulations
- 350.20 Severability
- 350.21 Effective Date
- 350.22 Duration

STATUTE REFERENCES

Local Tax Enabling Act, Sections 2 and 8 (53 P.S. §6902 and §6908); Local Real Estate Transfer Tax, 72 P.S. §8101-D et. seq.

350.01 SHORT TITLE

This Chapter shall be known and may be cited as the "Real Estate Transfer Tax."

350.02 AUTHORITY

A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within the Township of Crescent, 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.

350.03 DEFINITIONS

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

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

"Document." Any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for a debt and deeds of release thereof to the debtor, and 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 thirty years, or instruments which solely grant, vest or confirm a public utility easement. "Document" also shall include a declaration of acquisition required to be presented for recording under Section 350.04.

"Members of the same family." Any individual, such individuals 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. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term "person", as applied to associations, shall include the responsible members or general partners thereof, and as applied to corporations, the officers thereof.

"Real estate."

A. All lands, tenements or hereditaments within this Township, including without limitation buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees, and other improvements, immovables or interests which by custom, usage or law pass with a conveyance or 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, ninety percent or more of the ownership interest in which is held by thirty-five or fewer persons and which:

A. derives sixty percent or more of its annual gross receipts from the ownership or disposition of real estate; or

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

"Title to real estate."

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

B. Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the term by renewal or otherwise, 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 thirty years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

"Township". The Township of Crescent

"Transaction." The making, executing, delivering, accepting, or presenting for recording of a document.

"Value."

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

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

C. In the case of an easement or other interest in real estate the value of which is not determinable under clause (1) or (2), the actual monetary worth of such interest; or

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

350.04 IMPOSITION OF TAX; INTEREST

A. 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 one 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 thirty days of acceptance of such document or within thirty days of becoming an acquired company.

B. 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.

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

D. If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due, shall be added and collected.

350.05 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 article. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax.

350.06 EXCLUDED TRANSACTIONS

The tax imposed by Section 350.04 shall not be imposed upon:

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

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

C. A conveyance to a municipality, township, school district or county pursuant to acquisition by the municipality, township, school district or county of a tax delinquent property at sheriff sale or tax claim bureau sale.

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

E. A transfer of division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by cotenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.

F. A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister and brother or sister or the spouse of a brother or sister, and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer.

G. A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's 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 (i) for no or nominal actual consideration between principal and agent or straw party; or (ii) 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 Chapter.

Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this clause.

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

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

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

O. A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if: (i) 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 (ii) 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 Section 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 between members of the same family of an ownership interest in a real estate company.

T. A transaction wherein the tax due is one dollar (\$1) or less.

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

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

350.07 DOCUMENTS RELATING TO ASSOCIATIONS OR CORPORATIONS AND MEMBERS, PARTNERS, STOCKHOLDERS OR SHAREHOLDERS THEREOF

Except as otherwise provided in Section 350.06, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this Chapter, corporations and associations are entities separate from their members, partners stockholders or shareholders.

350.08 ACQUIRED COMPANY

A. 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, ninety percent or more of the total ownership interest in the company within a period of three years.

B. Within thirty days after becoming an acquired company, the company shall present a declaration of acquisition with the recorder of each county in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such county. A copy of the Pennsylvania Realty Transfer Tax Declaration of Acquisition may be submitted for this purpose.

350.09 CREDITS AGAINST TAX

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

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

C. 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.

D. 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.

E. 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 carryover credit shall be allowed.

350.10 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.

350.11 PROCEEDS OF JUDICIAL SALE

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

350.12 DUTIES OF RECORDER OF DEEDS

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

B. 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.

C. On or before the tenth of each month the Recorder shall pay over to the Township all local realty transfer taxes collected, less two percent for use of the county, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania realty transfer tax. The two percent commission shall be paid to the county.

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

350.13 STATEMENT OF VALUE

Every document lodged with or presented to the Recorder of Deeds for recording, shall set forth therein and as a part of such document the true, full and complete value thereof, or shall be accompanied by a statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true full and complete value thereof or the reason, if any, why such document is not subject to tax under this Chapter. 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 connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Chapter.

350.14 INTEREST AND PENALTIES ON UNPAID TAXES

A. If any part of any underpayment of tax imposed by this Chapter is due to fraud, there shall be added to the tax an amount equal to fifty percent of the underpayment.

B. In the case of failure to record a declaration required under this Chapter on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax five percent of the amount of such tax if the failure is for not more than one month, with an additional five percent for each additional month or fraction thereof during which such failure continues, not exceeding fifty percent, in the aggregate.

C. Where suit is brought for the recovery of the tax the persons liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

350.15 UNLAWFUL ACTS

It shall be unlawful for any person to:

A. make, execute, deliver, accept, record or present for recording or cause to be made, executed, delivered, accepted, recorded or presented for recording any document, without the full amount of tax thereon being duly paid; or

B. make use of any documentary stamp to denote payment of any tax imposed by this Chapter without cancelling such stamp as required by this Chapter or as prescribed by the Manager; or

C. fail, neglect or refuse to comply with or violate the rules and regulations prescribed, adopted and promulgated by the Manager under the provisions of §350.19; or

D. fraudulently cut, tear, or remove from a document any documentary stamp; or

E. fraudulently affix to any document upon which tax is imposed by this Chapter any documentary stamp which has been cut, torn or removed from any other document upon which tax is imposed by this Chapter, or any documentary stamp of insufficient value, or any forged or counterfeited stamp, or any impression of any forged or counterfeited stamp, die, plate or other article; or

F. willfully remove or alter the cancellation marks of any documentary stamp, or restore any such documentary stamp, with intent to use or cause the same to be used after it has already been used, or knowingly buy, sell, offer for sale, or give away any such altered or restored stamp to any person for use, or knowingly use the same; or

G. knowingly have in his possession any altered or restored documentary stamp which has been removed from any document upon which tax is imposed by this Chapter; provided, that the possession of such stamps will be prima facie evidence of an intent to violate the provisions of this clause; or

H. knowingly or willfully prepare, keep, sell, offer for sale, or have in his possession, any forged or counterfeited documentary stamps.

350.16 PENALTIES FOR UNLAWFUL ACTS

In addition to interest, penalties and costs of collection authorized by §350.14 or other applicable law, any person who violates any provision of §350.15 shall upon conviction thereof be subject to a penalty in accordance with §120.07 of the Crescent Code.

350.17 LIEN

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

350.18 ENFORCEMENT

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

350.19 REGULATIONS

The Manager of Township is charged with enforcement and collection of tax and is empowered to promulgate and enforce reasonable regulations for

enforcement and collection of the tax. The regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 P.S. § 8101-C et seq. are incorporated into and made a part of this Article.

350.20 SEVERABILITY

Should any section, subsection, sentence clause or phrase of this Chapter be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of the Chapter in its entirety or of any part thereof other than that declared to be invalid.

350.21 EFFECTIVE DATE

This Chapter shall become effective on March 5, 1987.

350.22 DURATION

The provisions of this Chapter shall continue in force on a calendar year basis without annual re-enactment unless the rate of the tax is changed.
(Ordinance 379; Passed 2/3/87)

CHAPTER 360 - CURRENT BUDGET AND REAL PROPERTY TAX

- 360.01 Current Budget
- 360.02 Current Real Property Tax
- 360.03 Reserved for future use
- 360.04 Penalties and Discounts

STATUTE REFERENCES

First Class Township Code, Section 1701 (53 P.A. § 56701)

360.01 CURRENT BUDGET

For the year 2009, the following amounts are hereby appropriated from the fund equities, revenues and other financing sources available for the year 2009. (Ordinance 516. Passed 12/10/08.)

360.02 CURRENT REAL PROPERTY TAX

That the tax be and the same is hereby levied on all real property within the Township subject to taxation for the fiscal year 2009 as follows:

Tax Rate for general purposes, the sum of 6 mills on each dollar of assessed valuation, or the sum of 60 cents on each one hundred dollars of assessed valuation; Tax Rate for the support of the Crescent Township Volunteer Fire Department, the sum of .5 mills on each dollar of assessed valuation, or the sum of 5 cents on each one hundred dollars of assessed valuation.

(Ordinance 512. Passed 12/10/08).

360.03 RESERVED FOR FUTURE USE.

360.04 PENALTIES AND DISCOUNTS

All taxpayers subject to the payment of real estate taxes levied by the Township shall be entitled to a discount of two percent (2%) from the amount of such tax upon making payment of the whole amount thereto within two (2) months after the date of the tax notice. All tax payers who shall fail to make payment of any such taxes charged against them within four (4) months after the date of the tax notice shall be charged a penalty of ten percent (10%), which penalty shall be added to the taxes by the Treasurer and collected by him in the manner prescribed by law.

(Ordinance No. 395, passed 1/10/90.)

CHAPTER 370 - COLLECTION OF TAXES

- 370.01 Commission for Tax Collection
- 370.02 Certain Tax Liens not to be Revived

370.01 COMMISSION FOR TAX COLLECTION

Effective January 1, 1986, the compensation shall be as provided in Section 146.01.
(Resolution 2-85. Passed 1/8/85.)

370.02 CERTAIN TAX LIENS NOT TO BE REVIVED

Only those liens filed in the Prothonotary's Office of Allegheny County, Pennsylvania, for real estate taxes due the Township in the amounts of One (\$1.00) Dollar or more shall be revived.
(Resolution 565. Passed 10/2/65.)

CHAPTER 380 - AMUSEMENT DEVICE TAX

- 380.01 Definitions
- 380.02 Tax Imposed
- 380.03 License for Placement of Amusement Devices Required
- 380.04 Licenses Not Transferable
- 380.05 Gambling Devices Not Authorized
- 380.06 Violation
- 380.07 Enforcement
- 380.08 Effective Date; Renewal

REFERENCES

Local Tax Enabling Act, 53 Pa. Cons. Stat. § 6901 et seq.;
Ordinance 430, passed December 13, 1995.

380.01 DEFINITIONS

For purposes of this Ordinance, the following terms will have the following definitions:

A. "Amusement Device" means any mechanical, electromechanical or electronic device, or any apparatus, object or fixture designed to provide or accommodate games, amusement or entertainment of any nature (1) which requires the user to insert money to use such device, apparatus, object or fixture; (2) for which the Operator charges or collects money for the use thereof; or (3) which is used in accompaniment with or complement to any commercial activity. The term includes but is not limited to those devices specifically listed in Section 2.00 below. The term does not include televisions, audio systems not controlled by patrons, or facilities designed to accommodate outdoor sporting events or outdoor athletic games.

B. "Operator" means any natural person, proprietorship, partnership, corporation, or other entity who places or permits on premises within the Township any Amusement Device at any time during the calendar year; provided, however, that the term does not include an organization existing solely for charitable purposes or a publicly funded organization existing solely for the purpose of providing services directly to the public.

380.02 TAX IMPOSED

An annual tax is hereby imposed, on a calendar year basis commencing January 1, 2007, on each Operator for each Amusement Device such Operator places or permits to be placed within the Township at any time during the calendar year, regardless of the duration of such placement, as follows:

A.	Juke Boxes	\$175.00
B.	Pinball Machines	\$175.00
C.	Pool Tables	\$150.00
D.	Bowling Machines	\$150.00
E.	Hockey Games or Tables	\$150.00
F.	Video Games (except games of chance)	\$175.00
G.	All Games of Chance	\$500.00
H.	All Other Amusement Devices	\$100.00

(Ordinance 499. Passed December 13, 2006.)

380.03 LICENSE FOR PLACEMENT OF AMUSEMENT DEVICES REQUIRED

A. Any Operator or person desiring to become an Operator in the current or following calendar year shall apply in writing to the Township Secretary for a license to place or continue placement of any Amusement Device within the Township. The written application shall set forth:

- (1) The name or names of the Operator(s);
- (2) The address(es) of residence or business of the Operator(s);
- (3) The planned or existing location of the Amusement Device(s);
- (4) A brief description, name of manufacturer and serial number (if available) of each Amusement Device for which the license is sought;

(5) The calendar year for which the license is sought; and

(6) The application shall be set forth over the date of the application and the signature(s) of all Operators and shall be made subject to the provisions of 18 Pa. Cons. Stat. § 4904 relating to unsworn falsification to authorities.

B. Upon submitting an application for license, the Operator shall pay the Tax for each Amusement Device listed in the application according to the schedule set forth in Section 2.00 above.

C. (1) Upon receipt of an application for license containing all of the information required by Part A above, and receipt of payment of the Tax for each Amusement Device listed in the application according to the schedule set forth in Section 2.00 above, the Township Secretary shall mark the application "approved," mark the calendar year of applicability, and sign it to indicate that it has been received and approved. The Secretary shall return a copy of the approved and signed application to the Operator. Such copy shall be evidence that the Operator has received a license and has paid the annual Tax for each Amusement Device listed in the application, for the calendar year marked by the Township Secretary. The Secretary shall retain the original application in the Township files.

(2) Upon approving an application for license, the Secretary shall issue to the Operator a License Tag for the calendar year of applicability, for each Amusement Device listed in the application. The Operator shall affix the License Tags to each of the Amusement Devices on the Operator's premises.

D. An Operator or person desiring to become an Operator may submit an application a maximum of one year in advance of the calendar year for which license is sought.

380.04 LICENSES NOT TRANSFERABLE

The license for Amusement Devices issued pursuant to this Ordinance shall not be assignable or transferable in any manner by the Operator named in the license to any other person or entity.

380.05 GAMBLING DEVICES NOT AUTHORIZED

Nothing in this Ordinance shall be interpreted or construed to authorize, license or permit the operation of any device deemed illegal under

Pennsylvania law, or any device which offers users the chance of winning money in connection with playing or using such device.

380.06 VIOLATION

A. Any Operator who fails to apply for a license and pay the Tax imposed by this Ordinance shall be guilty of a summary offense and shall be subject to prosecution and a fine of \$100.00 per day for each Amusement Device placed within the Township, for each day such Amusement Device remains in the Township unlicensed. Each unlicensed Amusement Device and each day such Amusement Device remains in the Township unlicensed shall constitute a separate offense. The aggregate total fine for all offenses imposed under this Part shall not exceed \$10,000.00.

B. Any Operator who (1) knowingly submits false or incomplete information on an application for license; (2) places a fraudulent license tag upon an Amusement Device; (3) willfully conceals or attempts to conceal the existence of an Amusement Device within the Township; (4) removes an Amusement Device from the Township for the purpose of evading the Tax or prosecution hereunder; or (5) otherwise attempts to defraud the Township in any manner concerning the existence of Amusement Devices within the Township or the Operator's compliance with this Ordinance, shall be guilty of a summary offense and shall be subject to a fine of not less than \$100.00 or more than \$1,000.00 for each such violation, and shall be subject to imprisonment of not more than 30 days for each such offense.

C. All fines imposed under this Section shall be payable to the Township for its use.

D. An Operator who has been cited for a violation of this Ordinance may apply to the Board of Commissioners for relief from the fines imposed under Parts A and B above. In order to receive consideration such application must be accompanied by an application for license and payment of the Tax pursuant to this Ordinance for both the current calendar year and the next calendar year. If the Board of Commissioners determines in its sole discretion that granting relief will encourage the Operator's future compliance with this Ordinance, the Board may order relief from the fines imposed.

380.07 ENFORCEMENT

The police are authorized to enforce this Ordinance. Upon observing an Amusement Device on an Operator's premises which does not bear the License Tag for that calendar year or upon observing a license tag on an Amusement Device which the police officer has reason to believe is fraudulent, the police

officer may demand to inspect the Operator's license for each Amusement Device on the Operator's premises. Upon the Operator's failure to produce such license, or upon production of an outdated or fraudulent license or a license which does not list all Amusement Devices on the Operator's premises, the police officer shall issue a citation to the Operator and notify the Township Secretary of a possible violation. The cited violation shall subject the Operator to a summary proceeding before a District Justice, and upon conviction, the Operator shall be subject to the fines and/or imprisonment set forth above.

380.08 EFFECTIVE DATE; RENEWAL

A. This Ordinance shall take effect on January 1, 1996, or as soon thereafter as permitted by law, and shall be in force for the calendar year 1996 and thereafter.

B. This Ordinance shall remain in force in successive years without the necessity of reenactment.

C. The Board of Commissioners may by future ordinances change the tax rates imposed in this Ordinance.

CHAPTER 390 - TAX RELIEF FOR LONGTIME
OWNER-OCCUPANTS OF PROPERTY WITHIN THE TOWNSHIP

- 390.01 Eligibility for Tax Relief - Definitions
- 390.02 Limit of Tax Assessment for Eligible Property Owners
- 390.03 Participation in Program

REFERENCES

Allegheny Regional Asset District Law (Act 77 of 1993), 16 p.s. § 6101-B et seq. (1993);
Ordinance 423, passed December 12, 1994

390.01 ELIGIBILITY FOR TAX RELIEF - DEFINITIONS

A. "Eligible Taxpayer" means any Longtime Owner-Occupant of a Principal Residence in Crescent Township who is/are (1) a single natural person who is age 65 or older during a calendar year in which Allegheny County real property taxes are due and assessed; or (2) married persons, one of whom is age 65 or older during a calendar year in which Allegheny County real property taxes are due and assessed.

B. "Longtime Owner-Occupant" means any natural person who for at least ten continuous years has owned or has occupied the same dwelling place as a principal residence and domicile, or any natural person who for a least five years has owned and occupied the same dwelling as a principal residence and domicile if that person received assistance in the acquisition of the property as part of a government or nonprofit housing program.

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

390.02 LIMIT OF TAX ASSESSMENT FOR ELIGIBLE PROPERTY OWNERS

Each Eligible Taxpayer in the Township is entitled to have the assessment on his or her Principal Residence maintained at or limited to the amount determined by the Department of Property Assessment for the calendar year 1993 if the Eligible Taxpayer meets the household income limits for qualification for any amount of property tax rebate under the Senior Citizens Rebate and Assistance Act, 72 P.S. § 4751-1 et seq.

390.03 PARTICIPATION IN PROGRAM

A. Any natural person paying property taxes in Crescent Township may apply to the Township Secretary/Manager for certification to participate in the assessment limitation program authorized by this Ordinance. In order to be eligible to participate in the program, the person must have the following qualifications:

1. The person must be a single person aged 65 or older or married persons one of whom is aged 65 or older;
2. the person must be a Longtime Owner-Occupant;
3. the property owned by the person must be the Principal Residence and domicile of the person;
4. the person's household income, including that of both spouses, must qualify him or her to receive any amount of property tax rebate under the Senior Citizens Rebate and Assistance Act, 72 P.S. § 4751-1 et seq.; and
5. the person must have applied for and received certification from the Allegheny County Department of Property Assessment, Appeals and Review for participation of the benefits provided in Article II of Allegheny County Ordinance No. 77, entitled "ORDINANCE OF THE COUNTY OF ALLEGHENY PROVIDING FOR THE ESTABLISHMENT OF PROGRAMS OF PROPERTY TAX RELIEF PURSUANT TO THE FIRST AND SECOND CLASS COUNTY PROPERTY TAX RELIEF ACT (ACT 146 OF 1988) AND THE ALLEGHENY REGIONAL ASSET DISTRICT LAW (ACT 77 OF 1993)."

B. In reviewing applications for certification under this section, the Township Secretary/Manager has the authority to require reasonable proof of certification from the Allegheny County Department of Property Assessment, Appeals and Review for participation under Allegheny County Ordinance No. 77 as set forth above. The Township Secretary/Manager also has the authority to

require other reasonable proof including, but not limited to, reasonable proof of household income, proof of residence, proof of age, and any other reasonable requirements as may be necessary to operate the program set forth under this Ordinance.