

TITLE III: ADMINISTRATION

Chapter

- 30. BOROUGH OFFICIALS**
- 31. BOROUGH EMPLOYEES**
- 32. FINANCES AND TAXATION**
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CHAPTER 30: BOROUGH OFFICIALS

Section

30.01 Combination of the offices of Secretary and Treasurer

' 30.01 COMBINATION OF THE OFFICES OF SECRETARY AND TREASURER.

(A) The borough hereby authorizes one individual to concurrently hold the positions of Secretary and Treasurer, who may, from time to time, be appointed by Council and who shall serve in such capacity under terms and conditions which the Council determines to be reasonable and in the best interests of the borough.

(1) At the election of Council, the person so appointed may serve as an employee of the borough at a wage or salary or for an amount, as the case may be, that Council determines to be reasonable and in the best interests of the borough.

(2) At Council=s election, the position may be designated as either full-time or part-time.

(B) The individual appointed to both the Borough Secretary and Borough Treasurer positions shall carry out all the duties and perform all functions required of each respective office, and shall have the authority, powers and duties to act on behalf of the borough, when lawfully carrying out those duties and performing those functions as set forth in any statute or regulation, or any ordinance of the borough, relative to each position.

(C) Nothing contained in this section shall be construed to prohibit the borough from lawfully exercising its corporate powers to employ separate individuals to hold the offices of Borough Secretary and Borough Treasurer.

(Ord. 268, passed - -2014)

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CHAPTER 31: BOROUGH EMPLOYEES

Section

31.01 Social Security

' 31.01 SOCIAL SECURITY.

(A) It is the considered opinion of the Borough Council the extension of the Social Security System to employees and officers of the borough will be of great benefit, not only to the employees of the borough by providing said employees and officers may participate in the provisions of the Old Age and Survivors Insurance System, but will also be of great benefit to the borough by enabling it to attract and retain in employment the best of personnel and thus increasing the efficiency of its government.

(B) The 1951 Session of the General Assembly of the commonwealth, in regular session, enacted a statute, known as No. 491, which is the enabling act provided for in ' 218 of Public Law 734, eighty-first Congress, which designated the Secretary of Labor and Industry of the commonwealth to act as the Astate agency@ to implement the coverage of employees and officers under the said Old Age and Survivors Insurance System. The borough is hereby authorized to execute and deliver to the state agency a plan or plans and agreement required under ' 6 of said enabling act and the Social Security Act, being 42 U.S.C. " 401 et seq., to extend coverage to employees and officers of the borough and do all other necessary things to effectuate coverage of employees and officers under the Old Age and Survivors Insurance System.

(C) The Secretary is hereby authorized to establish a system of payroll deductions to be matched by payments by the borough to be made into the Contribution Fund of the Social Security Act through the office of the state agency, and to make charges to this tax to the fund or funds, from which wage or salary payments are issued to the employees of the borough. Such payments are to be made in accordance with the provisions of the law and regulations promulgated by the state agency and the Federal Security Administrator. Such payments which are delinquent shall bear interest at the rate of 0.5% per month until such time as payments are made.

(D) Appropriation is hereby made from the proper fund or funds of the borough in the necessary amount to pay into the Contribution Fund, as provided in ' 4 of the enabling act and in accordance with the plan or plans or authority. Authority is given to the President and Secretary of Council of the borough to enter into an agreement with the state agency, which agreement shall be in accordance with Act No. 491 and with paragraph 218 of the Social Security Act. Such plan and agreement shall provide that the participation of the borough shall commence on January 1, 1954.

(Ord. 129, passed 11-6-1953)

Borough Employees

CHAPTER 32: FINANCES AND TAXATION

Section

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GENERAL PROVISIONS

' 32.001 TAX RATE.

(A) A tax be and the same is hereby levied for general borough purposes on all real property situated within the geographical limits of said borough and subject to taxation for borough purposes at the rate of 24 mills on each one dollar of the valuation of said real property as assessed for county purposes, as now is or may be provided by law, making the total tax rate for all borough purposes 24 mills.

(B) The 2019 budget, adopted by Borough Council at its regular meeting of Wednesday, December 19, 2018, itemizing estimated receipts and expenditures, is on file in the office of the Borough Secretary of the Borough of Patterson Heights, Borough Building, 600 Seventh Avenue, Beaver Falls, Pennsylvania, 15010.

(C) All taxpayers subject to the payment of taxes shall be entitled to a discount of 2% from the amount of tax upon making such payment of the whole amount thereof within two months after the date of tax notice. All taxpayers who fail to make payment of any such taxes charged against them for four months after the date of the tax notice shall be charged a penalty of 10%, which penalty shall be added to the taxes by the Tax Collector and be collected by him or her.
(Ord. 282, passed 12-19-2018)

AMUSEMENT TAX

' 32.015 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

ADMISSION. Monetary charge of any character whatsoever, including payments, donations,

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contributions, dues or membership fees (periodical or otherwise) charged or paid for the privilege of attending or engaging in amusements as hereinafter defined; provided that in the case of persons (except bona fide employees of the person conducting the amusement or borough officers on official business) admitted free or at reduced rates at a time when, and under circumstances under which an established price is charged to other persons, the term **ADMISSION** shall mean the established price as charged to other persons.

AMUSEMENT.

(1) All manner and form of entertainment including, among others, the following: theatrical performance; operatic performance; carnival; circus; show; concert; lecture; sports event; swimming or bathing pool; side show; amusement park and all forms of entertainment therein; dancing; golfing; tennis; bowling; billiard game; athletic contest; and any other form of diversion, sport pastime, or recreation for which admission is charged or paid.

(2) **AMUSEMENT** shall not include any form of entertainment accompanying or incidental to the serving of food or drink or the sale of merchandise, where the charge for admission is wholly included in the price for refreshment or merchandise.

(3) **AMUSEMENT** shall not include any form of entertainment, the proceeds of which, after payment of reasonable expenses, ensure exclusively to the benefit of religious, education or charitable institutions, societies or organizations; veterans= organizations; non-profit organizations; or police or firefighter=s pension organizations.

PERSON. Includes natural person, firm, association, copartnership or corporation (except such corporations as are exempt from taxation under the Act of Assembly, known and cited as the Local Tax Enabling Act of 1965, being 53 P.S. " 6924.101 et seq., its amendments and supplements).
(Ord. 228, passed 9-9-2002)

' 32.016 IMPOSITION OF TAX.

A tax is hereby imposed, for general borough purposes, at the rate of 10% of admission to any amusement within the geographical limits of the borough; provided that where no fixed admission is charged, the tax shall be based upon the gross admissions collected and provided further, as relating to golf courses, the tax base upon which the tax shall be levied shall not exceed 40% of the greens fee. The greens fee shall include all costs of admissions to the golf course.
(Ord. 228, passed 9-9-2002)

' 32.017 APPLICATION.

(A) After October 1, 2002, any person desiring to conduct, or to continue to conduct, any amusement within the borough shall file with the Borough Secretary an application for a permanent amusement permit or a temporary amusement permit, as the case may be, and shall pay the fee for such permit

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required by this section. In the case of any amusement that is to continue for longer than ten days, a permanent amusement permit shall be issued at a fee of \$100. In the case of any amusement that is to continue for ten days or less, a temporary permit shall be issued at a fee of \$50.

(B) The Borough Secretary shall procure, at the expense of the borough, a sufficient number of permit forms, on each of which the following information shall be printed or inserted in ink or by typewriter:

- (1) Whether a temporary or a permanent permit;
- (2) The name and address of the person receiving the permit;
- (3) The location of the amusement covered by the permit;
- (4) The type of amusement;

(5) The period of which the permit is issued. (Permanent permits shall be good until December 31 of the year in which issued; temporary permits shall be good until the last day the amusement is conducted);

- (6) The number of the permit;
- (7) The date when the certificate is issued; and
- (8) The signature of the Borough Secretary.

(C) Every permit shall be issued in duplicate. The original, to which the borough seal shall be affixed, shall be given to the person applying for the permit and the duplicate shall be kept on file by the Borough Secretary.

(D) In case of the loss, defacement or destruction of any permit, the person to whom the permit was issued shall apply to the Borough Secretary who may issue a new permit, for which a fee of \$10 shall be charged.

(Ord. 228, passed 9-9-2002)

' 32.018 TRANSMISSION OF REPORT.

(A) Every holder of a permanent permit shall, on or before the tenth day of every month, transmit to the Borough Secretary a report, under oath or affirmation, of the total admissions charged or collected and the total amount of tax due from person upon such admissions under this subchapter, and at the same time shall pay over to the Borough Secretary the entire amount of tax due.

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(B) (1) Every holder of a temporary certificate shall, at the close of each day on which the amusement is held, pay over to the Borough Secretary the amount of tax due from such person under this subchapter upon admissions for such day, and at the same time shall submit to the Borough Secretary a report of the total admissions charged or collected on such day and the total amount of tax due on such admissions.

(2) On the day of expiration of such temporary permit, the person to whom such permit is issued shall, in addition, submit a report, under oath or affirmation, of all admissions charged or collected during the period in which such temporary permit was in effect and of all taxes due and paid.
(Ord. 228, passed 9-9-2002)

' 32.019 CONFIDENTIALITY.

(A) Any information gained by the Borough Secretary or any other official or agent of the borough as a result of any returns, investigations or verifications required or authorized by this subchapter shall be confidential, except for official purposes, and except in accordance with proper judicial order, or as otherwise provided by law.

(B) Any disclosure of any information, contrary to the provisions of this section, shall constitute a violation of this subchapter.
(Ord. 228, passed 9-9-2002) Penalty, see ' 32.999

' 32.020 RECOVERABLE BY BOROUGH SOLICITOR.

All taxes imposed by this subchapter, together with all penalties, shall be recoverable by the Borough Solicitor, as provided in the Local Tax Enabling Act of 1965, being 53 P.S. " 6924.101 et seq., as amended, or as other debts of like amount are recovered.
(Ord. 228, passed 9-9-2002)

' 32.021 APPLICATION OF SUBCHAPTER.

This subchapter shall not apply to any person or property as to whom or which it is beyond the legal power of the borough to impose the tax or duties herein provided for.
(Ord. 228, passed 9-9-2002)

' 32.022 EFFECTIVE DATE.

This subchapter shall become effective October 1, 2002.
(Ord. 228, passed 9-9-2002)

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TAX UPON THE TRANSFER OF REAL PROPERTY

' 32.035 IMPOSITION OF TAX.

A tax for general revenue purposes is hereby imposed, assessed and levied upon the transfer of real property or any interest therein situated wholly or partly within the borough.
(Ord. 196, passed 3-2-1987)

' 32.036 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

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

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 or foreign country or dependency.

DOCUMENT. Any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for a debt or deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless the consideration is payable over a period of time exceeding 30 years or instruments which solely grant, vest or confirm a public utility easement. **DOCUMENT** shall also include a declaration of acquisition required to be presented for recording under ' 1102-C.5. of the Act of 1986, P.L. (Act No. 77).

FAMILY FARM CORPORATION.

(1) A corporation of which at least 75% of its assets are devoted to the business of agriculture and at least 75% of each class of stock of the corporation is continuously owned by members of the same family.

(2) The business of agriculture shall not be deemed to include:

(a) Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing;

(b) The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities;

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- (c) Fur farming;
- (d) Stockyard and slaughterhouse operations; or
- (e) Manufacturing or processing operations of any kind.

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

PERSON. Every natural person, association or corporation. Whenever used in any division prescribing and imposing a fine or imprisonment, or both, the term **PERSON** as applied to association, shall include the responsible members or general partners thereof, and as applied to corporation, the officers thereof.

REAL ESTATE.

(1) Any lands, tenements or hereditaments within this commonwealth, including, without limitation, buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees and other improvements, immovables or interests which by custom, usage or law pass with a conveyance of land, but excluding permanently attached machinery and equipment in an industrial plant;

(2) A condominium unit; and

(3) A tenant-stockholder=s interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

REAL ESTATE COMPANY. A corporation or association which is primarily engaged in the business of holding, selling or leasing real estate 90% or more of the ownership interest in which is held by 35 or fewer persons and which:

(1) Derives 60% or more of its annual gross receipts from the ownership or disposition of real estate; or

(2) Holds real estate, the value of which comprises 90% or more of the value of its entire tangible asset holding, exclusive of tangible assets which are freely transferable and actively traded on an established market.

TAX COLLECTOR. The persons appointed by the Borough Council to collect this tax.

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TITLE TO REAL ESTATE.

(1) 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

(2) Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the term by renewal or otherwise, consists of a group of rights approximating those of an estate in fee simple, life estate or perpetual leasehold, including, without limitation, a leasehold interest or possessory interest under a lease or occupancy agreement for a term of 30 years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

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

VALUE.

(1) In the case of any bona fide sale of real estate at arms length for actual monetary worth, the amount of the actual consideration therefor, paid or to be paid, including liens or other encumbrances thereon and ground rents, or a commensurate part of the 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 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;

(2) In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transaction 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 by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio of assessed values to market values of the taxing district as established by the State Tax Equalization Board, or a commensurate part of the assessment where the assessment includes other real estate;

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

(4) 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 or a related corporation, association or partnership and the grantee existing before or effective with the transfer.

(Ord. 196, passed 3-2-1987)

Patterson Heights Borough - Administration**' 32.037 TRANSACTIONS COVERED.**

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 which document transfers any real estate, interest in real estate or title to real estate situated in the borough, shall be subject to pay for and in respect to the transaction or any part thereof, or for or in respect of the vellum parchment or paper upon which such document is written or printed, a tax to and for the benefit of the borough at the rate of 24 mills on each dollar of valuation of the real estate or interest in real estate represented by such document which tax shall be payable at the earlier of the time the document is presented for recording or within 30 days of acceptance of such document or within 30 days of becoming an acquired company.

(Ord. 196, passed 3-2-1987)

' 32.038 LOCATION OF PROPERTY.

When the real estate or the interest therein or title thereto, which is transferred by such document, is situated partly within and partly without the borough, the tax shall be calculated on the valuation of that portion of such property lying within the borough.

(Ord. 196, passed 3-2-1987)

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

(Ord. 196, passed 3-2-1987)

' 32.040 EXCLUDED TRANSACTIONS.

(A) The tax imposed by ' 32.037 shall not be imposed upon:

(1) 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;

(2) A document which the commonwealth is prohibited from taxing under the Constitution or statutes of the United States;

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(3) 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=s sale or tax claim bureau sale;

(4) 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;

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

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

(7) 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;

(8) 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;

(9) A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust;

(10) A transfer for no or nominal actual consideration from trustee to successor trustee;

(11) (a) A transfer:

1. For no or nominal actual consideration between principal and agent or straw party;

or

2. From or to an agent or straw party where, if the agent or straw party were his or her principal, no tax would be imposed under this subchapter.

(b) 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 or her principal, there is a rebuttal presumption that the property is the property of the grantee in his or her individual capacity if the grantee claims an exemption from taxation under this division (A)(11).

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(12) A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a non-profit corporation, except where the collector reasonably determines that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this subchapter;

(13) 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 or her 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;

(14) A transfer from a non-profit 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 non-profit industrial development agency or authority;

(15) A transfer from a non-profit industrial development agency or authority to a grantee purchasing directly from it, but only if:

(a) 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

(b) The agency or authority has the full ownership interest in the real estate transferred.

(16) 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;

(17) 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;

(18) A transfer to a conservancy which possesses a tax-exempt status pursuant to ' 501(c)(3) of the Internal Revenue Code of 1954 (68A Stat. 3, 26 U.S.C. ' 501(c)(3)) and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open-space opportunities;

(19) A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least 75% of each class of the stock thereof;

(20) A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation;

(21) A transaction wherein the tax due is on \$1 or less; or

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

(B) (1) 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.

(2) 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 subchapter.
(Ord. 196, passed 3-2-1987)

' 32.041 DOCUMENTS RELATING TO ASSOCIATIONS OR CORPORATIONS AND MEMBERS, PARTNERS, STOCKHOLDERS OR SHAREHOLDERS THEREOF.

Except as otherwise provided in ' 32.035, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this section, corporations and associations are entities separate from their members, partners, stockholders or shareholders.
(Ord. 196, passed 3-2-1987)

' 32.042 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:

(1) Does not affect the continuity of the company; and

(2) Of itself or together with prior changes has the effect of transferring, directly or indirectly, 90% or more of the total ownership interest in the company within a period of three years.

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

(C) Within 30 days after becoming an acquired company, the company shall present a declaration of acquisition with the collector for the affixation of documentary stamps. Such declaration shall set forth the value of real estate holdings of the acquired company in the borough.
(Ord. 196, passed 3-2-1987)

Patterson Heights Borough - Administration**' 32.043 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 or her 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 or her shall be given to him or her 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 demised by the grantor, a credit for the amount of tax paid at the time of the demise 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 of tax due, no refund or carryover credit shall be allowed.

(Ord. 196, passed 3-2-1987)

' 32.044 EXTENSION OF LEASE.

In determining the term of a lease, it shall be presumed that a right or option to renew or extend a lease will be exercised if the rental charge to the lessee is fixed or if a method for calculating the rental charge is established.

(Ord. 196, passed 3-2-1987)

' 32.045 PAYMENT OF TAX.

Payment of the tax shall be made at the office of the Tax Collector and shall be evidenced on the document itself by the affixing of stamps or in such other manner as the Tax Collector shall determine. whatever method of indicating payment is used, the notation on the document shall show the date of payment, the amount of the tax paid, and the name of the Tax Collector.

(Ord. 196, passed 3-2-1987)

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' 32.046 DOCUMENTS PRESENTED TO RECORDER.

Every document lodged with or presented to the Recorder of Deeds of the county for recording, shall set forth therein and as a part of such document the true, full and complete value of the real estate or interest in real estate transferred thereby, 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 of the real estate or interest in real estate transferred thereby or the reason, if any, why such transfer is not subject to tax. *DOCUMENT* shall also include a declaration of acquisition required to be presented for recording under ' 1105-C.5 of Act 77 of 1986, amending the act of March 4, 1971 (P.L. 6, No. 2).

(Ord. 196, passed 3-2-1987)

' 32.047 EXAMINATION BY SOLICITOR.

To determine whether or not there is any evasion of the tax, the Tax Collector may request the Solicitor for the borough to examine the records in the office of the Recorder of Deeds of the county, and the Borough Council shall pay the Solicitor for the services so rendered.

(Ord. 196, passed 3-2-1987)

' 32.048 RECORD KEPT BY TAX COLLECTOR.

The Tax Collector shall keep a record of all collections of taxes showing the parties to the transfer for which the tax was paid.

(Ord. 196, passed 3-2-1987)

' 32.049 SUIT.

The Tax Collector shall have the right to bring a suit before any Magisterial District Justice, or in the Court of Common Pleas of the county to enforce the collection of any tax due under the terms of this subchapter.

(Ord. 196, passed 3-2-1987)

' 32.050 FAILURE TO PAY OR COMPLY.

It shall be unlawful for any person to:

(A) Fail or refuse to pay the tax imposed by this subchapter;

(B) Fail or refuse to comply with the provisions of this subchapter or regulations adopted by the Tax Collector; and/or

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(C) Make any notation upon any deed or other document of conveyance indicating payment of the tax.

(Ord. 196, passed 3-2-1987) Penalty, see ' 32.999

EARNED INCOME TAX**' 32.065 INCORPORATION OF STATUTE.**

The provisions of ' 13 of the Local Tax Enabling Act, Act No. 511 of 1965, being 53 P.S. " 6924.101 et seq., the supplements and amendments thereto from time to time enacted, are incorporated herein by reference thereto, except to the extent that options are provided in said ' 13. This subchapter designated the options selected, and except as and where hereinafter specifically provided otherwise.

(Ord. 155, passed 12-5-1966)

' 32.066 IMPOSITION OF TAX.

(A) A tax for general revenue purposes of 0.5% is hereby imposed on:

(1) Salaries, wages, commissions and other compensation earned or paid after January 1, 1967, by residents of the borough;

(2) Salaries, wages, commissions and other compensation earned or paid after January 1, 1967, by nonresidents of the borough for work done or services performed or rendered in the borough;

(3) The net profits earned after January 1, 1967, of business, professions or other activities conducted by such residents; and

(4) The net profits earned after January 1, 1967, of businesses, professions or other activities conducted in the borough by nonresidents.

(B) The tax levied under divisions (A)(1) and (A)(2) above shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his or her behalf to any person who is employed by or renders services to him or her. The tax levied under divisions (A)(3) and (A)(4) above shall relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person as owner or proprietor, either individually or in association with some other person or persons.

(Ord. 155, passed 12-5-1966)

Finances and Taxation

' 32.067 DECLARATIONS, RETURNS AND PAYMENT OF TAX.

(A) Every taxpayer whose net profits are subject to the tax imposed by this subchapter shall file a declaration of his or her net profits for the current year and shall pay the tax due thereon in quarterly installments, and shall make and file final returns and pay to the officer the balance of the tax due, all as provided in ' 13, III, A(1) of the Local Tax Enabling Act, being 53 P.S. " 6924.101 et seq.

(B) Every taxpayer whose earnings are subject to the tax imposed by this subchapter shall make and file final returns and pay to the officer the balance of the tax due, as provided in ' 13, III, B, first paragraph of the Local Tax Enabling Act, being 53 P.S. " 6924.101 et seq.

(C) Every taxpayer whose earnings are not subject to the provisions of this subchapter and of the Local Tax Enabling Act relating to collections at source, shall make and file with the officer quarterly returns and shall pay quarter-annually the amount of tax shown as due on such returns all as provided in ' 13, III, B(2) of the Local Tax Enabling Act, being 53 P.S. " 6924.101 et seq.

(D) The officer is hereby authorized to provide by regulation, subject to the approval of Borough Council, that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages or commissions of an employee, and paid by him, her or them to the officer shall be accepted as the return required of any employee whose sole income, subject to the tax or taxes under this subchapter, is such salary, wages or commissions.
(Ord. 155, passed 12-5-1966)

' 32.068 COLLECTION AT SOURCE.

Every employer having an office, factory, workshop, branch warehouse or other place of business within the borough who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall register with the officer, deduct the tax imposed by this subchapter on the earned income of his or her employee or employees and shall make and file quarterly returns and final returns and pay quarterly to the officer the amount of taxes deducted as set forth in ' 13, IV of the Local Tax Enabling Act, being 53 P.S. " 6924.101 et seq.
(Ord. 155, passed 12-5-1966)

' 32.069 ADMINISTRATION.

The Earned Income Tax Officer shall be selected from time to time by resolution of, and shall receive such compensation for his or her services and expenses as determined from time to time by the Borough Council. Such officer shall have the powers and duties, and shall be subject to the penalties as provided in the Local Tax Enabling Act, being 53 P.S. " 6924.101 et seq.
(Ord. 155, passed 12-5-1966)

Patterson Heights Borough - Administration**' 32.070 APPLICABILITY.**

This subchapter shall not apply to any person or property as to whom or which it is beyond the legal power of Borough Council to impose the tax or duties herein provided for.
(Ord. 155, passed 12-5-1966)

' 32.071 EFFECTIVE DATE.

This subchapter shall go into effect on January 1, 1967.
(Ord. 155, passed 12-5-1966)

' 32.999 PENALTY.

(A) Any person violating any provision of this chapter, for which no other penalty is provided, shall be subject to the penalty provisions of ' 10.99.

(B) (1) If any tax levied in pursuance of " 32.015 through 32.022 shall not be paid when due, a penalty of 10% of the amount of tax due and unpaid shall be added thereto.

(2) Any person convicted of violating or failing to carry out any of the provisions or requirements of " 32.015 through 32.022 or of neglecting, failing or refusing to furnish complete and correct reports or returns or to pay over any tax levied by " 32.015 through 32.022 at the time required or of knowingly making any incomplete, false or fraudulent returns, or of attempting to do anything whatever to avoid the payment of the whole or any part of the tax imposed under " 32.015 through 32.022, shall be liable to a fine or penalty not exceeding \$100 for each and every offense, and the costs of prosecution thereof, and in default thereof, to undergo imprisonment in the county jail for a period not exceeding 30 days. Such fine or penalty shall be in addition to any other penalty imposed by any other section of " 32.015 through 32.022.

(C) (1) Any tax imposed under ' 32.035 that is not paid by the date the tax is due shall bear interest as prescribed for interest on delinquent municipal claims under the Act of May 16, 1923 (P.L. 207, No. 153) (53 P.S. " 7101 et seq.), as amended, known as the Municipal Claims and Tax Liens Act. The interest rate shall be the lesser of the interest rate imposed upon delinquent commonwealth taxes as provided in ' 806 of the Act of April 9, 1929 (P.L. 343, No. 176) (72 P.S. ' 806), as amended, known as the Fiscal Code, or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

(2) Any person violating " 32.035 through 32.050 or any portion thereof shall be subject to a fine of not more than \$200 for each offense, and in default of payment, shall be subject to imprisonment in the county jail for not more than 30 days.

(Ord. 196, passed 3-2-1987; Ord. 228, passed 9-9-2002; Ord. 238, passed 1-8-2007)

Finances and Taxation

CHAPTER 33: FEE SCHEDULE

Section

33.01 Fee schedule

' 33.01 FEE SCHEDULE.

(A) The Borough Council, through its powers vested it in the Borough Code, hereby increases the following fees in order to properly manage and exercise care and control of the borough and its finances as follows:

<i>Chapter</i>	<i>Description</i>	<i>Fee</i>
Ch. 50	Sewer rates	\$15 for the first 1,000 gallons and \$8 per 1,000 gallons after the first 1,000 gallons
Ch. 96	Curb cuts	
	Nonresidential	\$2 per linear foot of curb, \$400 minimum
	Residential	\$2 per linear foot of curb, \$100 minimum
Ch. 96	Driveway construction	
	Nonresidential	\$2 per square foot of driveway
	Residential	\$1 per square foot of driveway
Ch. 96	Street opening and excavation	
	Nonresidential	\$500
	Residential	\$100
Ch. 150	Building permit	Inspection cost, plus 10%, with \$100 minimum cost
Ch. 151	Rental property registration and inspection	
	One-family	\$125
	Two-family	\$150
Ch. 154	Zoning variance	\$800, plus any additional costs, including, but not limited to, Solicitor, stenographer, advertising and court

		costs
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(B) The Borough Council, through its powers vested it in the Borough Code, hereby increases the following fees in order to properly manage and exercise care and control of the borough and its finances as follows:

<i>Service</i>	<i>Fee</i>
Municipal lien letters	\$40 per letter
Sewer dye tests	\$50 per test

(C) The fees in division (A) above, other borough fees in division (B) above and all other borough ordinance fees shall be set by Borough Council, as appropriate, from time to time, by resolution of Borough Council and shall reference this section as authority to do so.
(Ord. 280, passed 3-21-2018)