

Chapter 24

Taxation; Special

Part 1

Earned Income Tax

- §24-101. Definitions
- §24-102. Imposition of Tax
- §24-103. Income Tax Officer
- §24-104. Returns
- §24-105. Withholding of Tax by Employers
- §24-106. Access to Employer's and Taxpayer's Records; Examination under Oath; Subpoena
- §24-107. Confidential Nature of Information Gained
- §24-108. Interest and Penalty Added to Unpaid Taxes
- §24-109. Recovery of Taxes, Penalties and Interest
- §24-110. Penalty for Violation
- §24-111. Administrative Expenses
- §24-112. Applicability

Part 2

Emergency and Municipal Services Tax

- §24-201. Definitions
- §24-202. Levy
- §24-203. Amount of Tax
- §24-204. Duty of Employers
- §24-205. Returns
- §24-206. Dates for Determining Tax Liability and Payment
- §24-207. Individuals Engaged in More than One Occupation
- §24-208. Self-employed Individuals
- §24-209. Employers and Self-employed Individuals Residing Beyond the Limits of the Borough of Glassport
- §24-210. Administration of Tax
- §24-211. Suits for Collection
- §24-212. Fine and Penalty

Part 3

Per Capita Tax

- §24-301. Levy of Tax
- §24-302. Collection by Tax Collector
- §24-303. Notice to Taxpayers; Due Date; Discounts and Penalties
- §24-304. Tax Collector's Bond
- §24-305. Duplicate Constitutes Tax Collector's Warrant
- §24-306. Tax Collector's Compensation and Expenses of Collection
- §24-307. New Taxpayers to Inform Assessor or Tax Collector

- §24-308. Exemption
- §24-309. Authority of Tax Collector
- §24-310. Penalties and Interest for Unpaid Per Capita Taxes

Part 4
Realty Transfer Tax

- §24-401. Imposition of Tax
- §24-402. Administration
- §24-403. Interest

Part 5
Tax Relief for Long Time Senior Citizens Owners/Occupants

- §24-501. Definitions
- §24-502. Special Tax Provision
- §24-503. Participation in Program
- §24-504. Rules and Regulations
- §24-505. Appeals
- §24-506. Construction Rules

Part 6
Payment of Delinquent Taxes from Sheriff Sales

- §24-601. Appointment of Designated Officer
- §24-602. Filing of Statement
- §24-603. Collection of Delinquent Accounts

Part 7
Real Estate Tax Penalties and Discounts

- §24-701. Penalty and Violation

Part 8
Collection of Delinquent Real Estate Taxes from Landlord

- §24-801. Tax Collector to Notify Delinquent Landlord
- §24-802. Recovery of Taxes, Penalties and Interest

Part 9
Business Privilege Tax

- §24-901. Authority for Enactment
- §24-902. Definitions
- §24-903. Determination of Applicability
- §24-904. Imposition of Tax
- §24-905. Rate of Tax
- §24-906. Required Registration and Permit
- §24-907. Permit Expiration
- §24-908. Permit Application

- §24-909. Payment of Tax Due
- §24-910. Duties of Tax Collector
- §24-911. Enforcement Remedies and Penalties

Part 10
Tax Abatement

- §24-1001. Title
- §24-1002. Findings and Purpose
- §24-1003. Definitions
- §24-1004. Deteriorated Area
- §24-1005. Exemption Schedule
- §24-1006. Procedure to Obtain Exemption
- §24-1007. Severability
- §24-1008. Repealer
- §24-1009. Termination
- §24-1010. Effective Date

Part 1**Earned Income Tax****§24-101. Definitions.**

The following words shall have the meaning prescribed by §13 of “The Local Tax Enabling Act,” 53 P.S. §6913, as follows:

Association - a partnership, limited partnership, or any other unincorporated group of two or more persons.

Business - an enterprise, activity, profession or any other undertaking of an unincorporated nature, conducted for profit whether by a person, partnership, association or any other entity.

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

Current year - the calendar year for which the tax is levied.

Domicile - the place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the place in which a man has voluntarily fixed the habitation of himself and his family, not for a mere intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home. In the case of businesses or associations, the domicile is that place considered as the center of business affairs and the place where its functions are discharged.

Earned income - salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property; not including, however, wages or compensation paid to persons on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness, disability or retirement or payments arising under workmen’s compensation acts, occupational disease acts and similar legislation, or payments commonly recognized as old age benefits, retirement pay or pensions paid to persons retired from services after reaching specific age or after a stated period of employment or payments commonly known as public assistance, or unemployment compensation payments made by any governmental agency, or payments to reimburse expenses, or payments made by employers or labor unions for wage and salary supplemental programs including, but not limited to, programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, Social Security and retirement.

Income tax officer or officer - person, public employee or private agency designated by the Borough to collect and administer the tax on earned income and net profits.

Employer - a person, partnership, association, corporation, institution,

governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation.

Net profits - the net income from the operation of a business, profession or other activity, except corporations after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in such business, profession or other activity, but without deduction of taxes based on income.

Nonresident - a person, partnership, association or other entity domiciled outside the Borough.

Person or individual - a natural person.

Preceding year - the calendar year before the current year.

Resident - a person, partnership, association or other entity domiciled in the Borough.

Succeeding year - the calendar year following the current year.

Taxpayer - a person, partnership, association or any other entity, required hereunder to file a return of earned income or net profits, or to pay a tax thereon.

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

(Ord. 677, 12/7/1967, §1)

§24-102. Imposition of Tax.

1. The following taxes are hereby imposed for general Borough purposes, under the authority of and pursuant to Act No. 511 of 1965, the "Local Tax Enabling Act," 1965, P.L. 1257, 53 P.S. §6901 *et seq.*:

A. 1% of all compensation paid after January 1, 1968, to residents.

B. 1% of all compensation paid after January 1, 1968, to nonresidents for work done or services rendered in the Borough.

C. 1% of the net profits earned after January 1, 1968, of businesses, professions, and other activities conducted by residents.

D. 1% of the net profits earned after January 1, 1968, of businesses, professions, and other activities conducted in the Borough by nonresidents.

2. The taxes levied under subsections .1.A. and .1.B. of this Section shall relate to and be imposed upon compensation paid by an employer or on his behalf to any person who is employed by or renders service to him. The taxes levied under subsections .1.C and .1.D of this Section shall relate to and be imposed upon the net profits of any business, profession, or enterprise, carried on by any person or owner or proprietor either individually or in association with any other person or persons.

3. These taxes shall be levied with respect to the compensation or net profits levied during the calendar year for which such tax is levied; provided, that where the fiscal year of a business, profession or other activity, differs from the calendar year, the tax shall be applicable to the net profits of the fiscal year.

(Ord. 677, 12/7/1967, §2)

§24-103. Income Tax Officer.

The Tax Collector is hereby designated Income Tax Officer and receiver of the taxes imposed by this Part. He shall be bonded by a good and reliable bonding company at all times for all money coming into his hands for Borough purposes under this Part, the costs of which bond shall be paid by the Borough. He shall collect and receive all such taxes, shall furnish a receipt for their payment when requested so to do by any taxpayer, and shall keep a record showing the amount received by him from each taxpayer under this Part and the date of the receipt of each payment. The Solicitor is empowered to prescribe rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this Part. Those rules and regulations shall be inscribed by the Tax Collector into a book kept for that purpose and open to the inspection of the public. Those rules and regulations shall have the same force and effect as if they had been incorporated into this Part.

(Ord. 677, 12/7/1967, §3)

§24-104. Returns.

1. Every person whose earnings or net profits are subject to any tax imposed by this Part shall, on or before April 15 of the succeeding year, make and file a return for the current year with the Tax Collector. That return shall be filed on forms prescribed by the Solicitor, furnished at the expense of the Borough, and obtainable from the Tax Collector. The information on the return shall include the name and address of the taxpayer, his place of employment or business, the aggregate amount of compensation paid to him or net profits earned by him during the current year, the amount of tax due to the Borough under this Part, the amount of tax on salaries, wages, commissions and other compensation or net profits paid by that taxpayer for the period covered by that return to any other political subdivision of the Commonwealth, including the school district, together with such other pertinent information as may be required; provided however, that where a return is made for a fiscal year or for any other period different from a calendar year, that return shall be made within 105 days after the close of such fiscal year.

2. The person making the return shall, at the time of filing, pay to the Tax Collector the amount of tax as shown on the return less any credits of tax withheld by any employer from compensation earned, less any credits and deductions allowed under Act No. 511 of 1965, the "Local Tax Enabling Act," 1965, P.L. 1257, 53 P.S. §6901 *et seq.*, for payment for any concurrent period of a like tax to any other political subdivision of this Commonwealth by any resident of that political subdivision; provided, however, that any taxpayer other than one from whom the tax imposed by his employer from compensation earned, shall have the right to pay such tax, or any balance of such tax, as shown on the return in four equal installments; the first installment on or before April 15 of the current year, the second installment on or before July 15 of the current year; and third installment on or before October 15 of the current year; and fourth installment on or before January 15 of the succeeding year. Provided, further, that in any case where the sole income of any person subject to any tax under this Part is in the form of compensation paid by an employer and were the entire tax due by any employee shall have been withheld by his employer and return of it made to the Tax Collector, that employee shall not be required to file a return. However, if any such employee shall be a nonresident of the Borough and shall also be

subject to a like tax imposed by any political subdivision within this Commonwealth of which he is a resident, that employee shall file a return with the Tax Collector, who is hereby authorized to refund to that employee any difference to which he shall be entitled under the provisions of Act No. 511 of 1965, the "Local Tax Enabling Act," 1965, P.L. 1257, 53 P.S. §6901 *et seq.*

(*Ord. 677, 12.7.1967, §4*)

§24-105. Withholding of Tax by Employers.

Every employer within the Borough shall deduct monthly, or more frequently than monthly, at the time of payment of compensation due by him to an employee, the tax of 1% of the amount of compensation for that period. That employer shall make a return and pay over to the Tax Collector the amount of tax deducted or the balance of any tax deducted and not previously remitted to the Tax Collector. Those returns shall be filed and tax due with the return paid over on or before the last day of the calendar month following the close of each due date ending April 30, July 31, October 31, and January 31. The return shall be on a form furnished by or obtainable from the Tax Collector and shall set forth the total amount of compensation paid by each employer during that period; the amount of tax withheld; previous remittances, if any, to the Tax Collector for the same period; and the balance remitted with the return. Together with the return for the period ending January 31, there shall be filed in addition an annual return, which return shall be on a form furnished by and obtainable from the Tax Collector and shall set forth the name and residence of each employee of that employer during all or part of the preceding year, the amount of compensation earned by each of the employees during the preceding year and any other pertinent information that may be required. Provided however, the failure or omission by any employer located either within or outside of the Borough to deduct the tax and to make return to the Tax Collector shall not relieve an employee from the payment of the tax and the compliance with those regulations with respect to making returns and payment as may be established under this Part.

(*Ord. 677, 12/7/1967, §5*)

§24-106. Access to Employer's and Taxpayer's Records; Examination under Oath; Subpoena.

The Tax Collector, or any other person designated by Council for this purpose, is authorized to examine any of the books, papers and records of any employer or of any taxpayer or supposed taxpayer in order to verify the accuracy of any return made, or, if no return is made, to ascertain the amount of tax due by any person under this Part. Every such employer or supposed employer, or taxpayer or supposed taxpayer, is directed and required to give to the Tax Collector, or such other authorized person, the means, facilities and opportunity for the examination and investigations as are authorized to examine any person under oath, concerning any income which was or should have been returned for taxation, and to this end, Council may compel the production of books, records, and papers and the attendance of all persons before the Tax Collector, whether as parties or as witnesses, whom the Tax Collector believes to have knowledge of that income.

(*Ord. 677, 12/7/1967, §6*)

§24-107. Confidential Nature of Information Gained.

Any information gained by the Tax Collector, or any other official or agent of the Borough, as a result of any return, investigation, hearing, or verification required or authorized by this Part, shall be confidential, except for official purposes and except in accordance with proper judicial order, or as otherwise provided by law. Any disclosure of such information contrary to the provisions of this Section shall constitute a violation of this Part.

(*Ord. 677, 12/7/1967, §7*)

§24-108. Interest and Penalty Added to Unpaid Taxes.

All taxes imposed under this Part remaining unpaid after they shall have become due, shall bear interest in addition to the amount of the unpaid tax at the rate of 6% per annum, and the person against whom the tax is imposed shall be further liable to a penalty of $\frac{1}{2}$ of 1% of the amount of the unpaid tax for each month or fraction of a month for the first 6 months of non-payment.

(*Ord. 677, 12/7/1967, §8*)

§24-109. Recovery of Taxes, Penalties and Interest.

All taxes imposed by this Part, together with all penalties, interest and costs, shall be recoverable by the Solicitor as debts of like character are by law recoverable.

(*Ord. 677, 12/7/1967, §9*)

§24-110. Penalty for Violation.

Any person, firm or corporation who shall violate any provision of this Part, upon conviction thereof, shall be sentenced to pay a fine of not more than \$1,000 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. Each day that a violation of this Part continues shall constitute a separate offense.

(*Ord. 677, 12/7/1967, §10; as amended by Ord. 1077, 5/23/2006*)

§24-111. Administrative Expenses.

All expenses incurred in the administration of this Part shall be paid by the Borough.

(*Ord. 677, 12/7/1967, §11*)

§24-112. Applicability.

This Part shall not apply to any person or property as to whom or which it is beyond the legal power of Council to impose the tax or duties provided for in this Part.

(*Ord. 677, 12/7/1967, §12*)

Part 2**Emergency and Municipal Services Tax****§24-201. Definitions.**

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

District - the area within the limits and jurisdiction of Borough of Glassport, Allegheny County, Pennsylvania.

Emergency and municipal services tax officer or officer - the person, public employee, or private agency designated by the Borough of Glassport to collect and administer the emergency and municipal services tax hereby imposed. [Ord. 1077]

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

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

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

Individual - any person, male or female, who attains or is over the age of 18 years on the firsts day of January, engaged in any occupation, trade, or profession within the limits of the Borough of Glassport.

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

Tax - the emergency and municipal services tax in the amount of \$52 levied by this Part. [Ord. 1077]

(Ord. 1070, 3/15/2005, §1; as amended by Ord. 1077, 5/23/2006)

§24-202. Levy.

The Borough of Glassport hereby levies and imposes on each individual engaged in any occupation within the territorial limits of the Borough of Glassport during this fiscal year and each fiscal year thereafter, an emergency and municipal services tax. This tax is an addition to all other taxes of any kind or nature heretofore levied by the Borough of Glassport, provided that all individuals deriving less than \$12,000 per year from all sources of income shall be exempt from the emergency and municipal services tax hereby levied. The emergency and municipal services tax in the amount as herein levied is due in its entirety to the Borough of Glassport and is not subject to sharing with the South Allegheny School District.

(Ord. 1070, 3/15/2005, §2; as amended by Ord. 1077, 5/23/2006)

§24-203. Amount of Tax.

Beginning with the first day of January, each occupation as herein before defined, engaged in within the limits of Glassport shall be subject to an emergency and municipal services tax in the amount of \$52 per annum, said tax to be paid by the individual so engaged.

(*Ord. 1070, 3/15/2005, §3; as amended by Ord. 1077, 5/23/2006*)

§24-204. Duty of Employers.

Each employer within the Borough of Glassport, as well as those employers situated outside the Borough of Glassport, is hereby charged with the duty of collecting from each of his employees engaged by him, and performing for him within the Borough of Glassport, the said tax of \$52 per annum, and making a return and payment thereof to the emergency and municipal services tax officer. Further, each employer is hereby authorized to deduct this tax from each employee in his employ, whether the said employee is paid by salary, wages, or commission, and whether or not part or all such services are performed within the Borough of Glassport. Each employer shall deduct said tax from the first pay of each such employee for each period as set forth in §24-206, herein, unless the tax has previously been withheld from the employee in the fiscal year by the employer or the employee provides verification to the employer that the tax has previously been withheld for a like amount in the fiscal year. In the event the tax has been withheld in an amount less than the rate of tax herein levied, then, in such event, the employer shall deduct an amount equal to the difference between the amount previously withheld in such fiscal year and the tax herein levied by the Borough of Glassport.

(*Ord. 1070, 3/15/2005, §4; as amended by Ord. 1077, 5/23/2006*)

§24-205. Returns.

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied by the tax officer. It is further provided that if the employer fails to file said return, and pay said tax, whether or not he makes collection thereof from the salary, wages, or commissions paid by him to said employee, the employer shall be responsible for the payment of the tax in full as though the tax had originally been levied against him. The failure to receive notice shall not relieve the employer or any person subject to this Part from the withholding or payment of any taxes imposed by the Borough of Glassport and such employer or taxpayer as the case may be shall be charged with the taxes as though he had received notice.

(*Ord. 1070, 3/15/2005, §5*)

§24-206. Dates for Determining Tax Liability and Payment.

For each fiscal year, each employer shall use his employment records from January 1 to March 31, in conjunction with his employment records from April 1 to June 30, in conjunction with his employment records from July 1 to September 30, in conjunction with his employment records from October 1 to December 31, for determining the number and names of those employees from whom the said tax shall be deducted and paid over to the emergency and municipal services tax officer. Payment of said tax when applicable by the aggregate earnings of an employee shall be made by the employer to the emergency and municipal services tax officer on or before the last day of April, July,

October, and January for each year this tax is in force. Except that where the employer has in their possession emergency and municipal services taxes in excess of \$500 then, in such an event, the taxes shall be forwarded to the designated officer 30 days after the end of the month the tax was withheld, and in no event beyond the designated due dates whichever first occurs.

(*Ord. 1070, 3/15/2005, §6; as amended by Ord. 1077, 5/23/2006*)

§24-207. Individuals Engaged in More than One Occupation.

Each individual who shall have more than one occupation within the Borough of Glassport shall be subject to the payment of this tax on his principal occupation, and his principal employer shall deduct this tax and deliver to him evidence of deduction on a form to be furnished by the employer and acceptable to the officer, which form shall be evidence of deduction having been made, and when presented to any other employer shall be authority for such other employer to not deduct this tax from the employee's wages. However, the name of such employee shall be included in a quarterly return of the employer to the emergency and municipal services tax officer by setting forth the name and address of each employee, and the name, address, and account number of the employer who actually deducted this tax.

(*Ord. 1070, 3/15/2005, §7; as amended by Ord. 1077, 5/23/2006*)

§24-208. Self-employed Individuals.

All self-employed individuals who perform services of any kind or type, engaged in any occupation or profession within the Borough of Glassport shall be required to comply with this Part and pay the tax to the officer, on or before April 30 of the fiscal year, or 30 days after the month as he is engaged in an occupation subjecting him to the tax, and in no event after the designated due dates as set forth in §24-206 herein whichever first occurs. The failure to receive notice shall not relieve any person subject to this Part from the payment of any taxes imposed by the Borough of Glassport and such taxpayer shall be charged with the taxes as though he had received notice.

(*Ord. 1070, 3/15/2005, §8*)

§24-209. Employers and Self-employed Individuals Residing Beyond the Limits of the Borough of Glassport.

All employers and self-employed individuals residing and having their place of business outside the Borough of Glassport, but who perform services of any type or kind, or engage in any occupation or profession within the Borough of Glassport, are by virtue thereof bound by and subject to the provisions, penalties, and regulations promulgated under this Part with the same force and effect as though they were residents of the Borough of Glassport. Further, any individual engaged in an occupation within the Borough of Glassport, and an employee of a nonresident employer may, for the purpose of this Part be considered a self-employed person, and in the event this tax is not paid, the Borough of Glassport shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided. Each such employer and individual as the case may be shall be subject to the provisions of this Part as it applies to payment, reporting, and any other applicable provision of this Part.

(*Ord. 1070, 3/15/2005, §9*)

§24-210. Administration of Tax.

1. It shall be the duty of the emergency and municipal services tax officer to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer or self-employed person, together with the date the tax was received.

2. The emergency and municipal services tax officer is hereby charged with the administration and enforcement of this Part, and is hereby charged and empowered to prescribe, adopt, and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the examination of the payroll records of any employer subject to this Part, the examination and correction of any return made in compliance with this Part, and any payment alleged or found to be incorrect or to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the emergency and municipal services tax officer shall have the right to appeal in accordance with the provisions of the Local Taxpayers Bill of Rights or to the court of competent jurisdiction, as in other cases provided.

3. The emergency and municipal services tax officer is hereby authorized to examine the books and payroll of any employer in order to verify the accuracy of any return made by an employer, or if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the emergency and municipal services tax officer the means, facilities, and opportunity to examine such books and payroll of the employer, and to ascertain the tax due, if any.

(*Ord. 1070, 3/15/2005, §10; as amended by Ord. 1077, 5/23/2006*)

§24-211. Suits for Collection.

1. In the event that any tax under this Part remains due or unpaid for 30 days after the due date above set forth, the emergency and municipal services tax officer may sue for the recovery of any such tax due or unpaid under this Part, together with interest and penalty. [*Ord. 1077*]

2. If said tax is not paid when due, interest at the rate of 6 percent per annum shall be calculated, beginning with the due date of said tax, and a penalty of 10 percent shall be added to the flat rate of said tax for the nonpayment thereof. Where suit is brought for the recovery of this tax, the individual liable therefore shall, in addition, be responsible and liable for the costs of collection and reasonable attorney fees.

(*Ord. 1070, 3/15/2005, §11; as amended by Ord. 1077, 5/23/2006*)

§24-212. Fine and Penalty.

Whoever makes false and untrue statements on any return required by this Part, or who refuses inspection of the books, records, and accounts in his custody and control setting forth the number of employees in his employment subject to this tax, or whoever fails or refuses to file any return required by this Part, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 plus costs for each offense, and in default of the payment of said fine and costs, be imprisoned for a period not exceeding 30 days for each offense. It is further provided that the action to enforce the

fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has filed or refused to file a return required by this Part. (*Ord. 1070, 3/15/2005, §12; as amended by Ord. 1077, 5/23/2006*)

Part 3**Per Capita Tax****§24-301. Levy of Tax.**

A per capita tax of \$10 for general Borough purposes is hereby levied and assessed under the authority and pursuant to Act No. 511 of 1965, the "Local Tax Enabling Act," 1965, P.L. 1257, 53 P.S. §6901 *et seq.* upon each resident or inhabitant of the Borough over the age of 18 years, which tax shall be in addition to all other taxes levied and assessed by the Borough pursuant to any other laws of the Commonwealth.

(*Ord. 690, 2/3/1969, §1*)

§24-302. Collection by Tax Collector.

The tax shall be collected by the duly elected or appointed Tax Collector of the Borough in the same manner and at the same time as other Borough taxes are collected, as provided by law.

(*Ord. 690, 2/3/1969, §2*)

§24-303. Notice to Taxpayers; Due Date; Discounts and Penalties.

On or before May 1 of each year, or as soon afterward as possible, the Tax Collector shall send to every adult resident, 18 years of age or older, of the Borough, a notice of the per capita tax due from that resident for the current year. The failure or omission of the Tax Collector to send, or of any adult to receive, the notice shall not relive such person from the payment of the tax. All taxpayers subject to the payment of the per capita tax shall be entitled to a 2% discount from the amount of the tax upon making payment of the whole amount of same on or before June 30 of the year for which the tax is levied. All taxpayers who make payment of the tax on or before August 31 of the same, shall pay the amount at face. All taxpayers who fail to make payment of the per capita tax charged against them on or before September 1 of that year shall be charged a penalty of 5%, which penalty shall be added to the taxes by the Tax Collector and collected by him.

(*Ord. 690, 2/3/1969, §3*)

§24-304. Tax Collector's Bond.

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

(*Ord. 690, 2/3/1969, §4*)

§24-305. Duplicate Constitutes Tax Collector's Warrant.

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

(*Ord. 690, 2/3/1969, §5*)

§24-306. Tax Collector's Compensation and Expenses of Collection.

The expense of collection and compensation of the Tax Collector shall be paid and allowed as provided by law, which compensation shall be the same as shall be fixed from time to time for the collection of other Borough taxes.

(*Ord. 690, 2/3/1969, §6*)

§24-307. New Taxpayers to Inform Assessor or Tax Collector.

Every resident upon attaining 18 years of age and every person 18 years of age or over, becoming a resident of the Borough shall, within 3 months after the happening thereof, notify the County Assessor for the County of Allegheny, County office building, Pittsburgh, Pennsylvania, or the Tax Collector of the Borough, or their appointees, of his or her becoming a resident of the Borough. Any person failing, within that period, to give notice as required by this Section shall, in addition to the per capita tax levied by the Borough, be liable to a penal sum equal to the tax.

(*Ord. 690, 2/3/1969, §7*)

§24-308. Exemption.

All unemployed females 62 years of age and all males 65 years of age, are exempt from payment of the per capita tax, upon request to the Tax Collector. Proper application for exemption shall be made by all persons who qualify and who have reached the minimum age requirement on or before the first day of the year for which exemption is requested.

(*Ord. 690, 2/3/1969, §8*)

§24-309. Authority of Tax Collector.

The Tax Collector shall give notice to the taxpayers, shall have the power to collect the per capita tax by distress, shall have the power and authority to demand and receive the tax from the employer of any person owing any per capita tax, or whose spouse owes any per capita tax, shall remit the per capita taxes to the treasurer by separate statement at the same time as other taxes are remitted to the Borough, shall allow discounts and add penalties, shall generally be subject to all the duties and shall have all the rights and authority conferred upon him by law. It is declared to be the intent of the Council in enacting this Part, to confer upon the Tax Collector in the collection of this per capita tax, all the powers together with all the duties and obligations to the same extent and as fully provided for by law.

(*Ord. 690, 2/3/1969, §9; as amended by Ord. 1077, 5/23/2006*)

§24-310. Penalties and Interest for Unpaid Per Capita Taxes.

All taxes under this Part are due as face by September 30 of each year. A discount period shall be in effect prior to June 30 of each year. A penalty of \$10.50 shall be imposed if the taxes have not been paid by September 30 of the taxing year. All taxes imposed under this Part remaining unpaid after December 31 of that taxing year shall bear interest in addition to the amount of the unpaid tax at the rate of 6% per annum, and the person against whom the tax is imposed shall be further liable to a penalty of ½ of 1% of the amount of the unpaid tax for each month or fraction of a month the tax

remains unpaid.

(*Ord. 690, 2/3/1969*; as added by *Ord. 989, 4/13/1999*)

Part 4**Realty Transfer Tax****§24-401. Imposition of Tax.**

The Borough of Glassport adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a Realty Transfer Tax as authorized under the Article subject to the rate limitations therein. The tax imposed under this Section shall be at the rate of ____.

(*Ord. 1080, 12/19/2006, §1*)

§24-402. Administration.

The tax imposed under §24-401 and all applicable interest and penalties shall be administered, collected, and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511), as amended, known as the “Local Tax Enabling Act”; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, Borough of Glassport, pursuant to §1102-D of the Tax Reform Code of 1971 (72 P.S. §8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

(*Ord. 1080, 12/19/2006, §2*)

§24-403. Interest.

If the political subdivision chooses to impose interest on delinquent tax that is different from the rate imposed by the Commonwealth, the following provision is suggested: “Any tax imposed under §24-401 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 ____ per annum.”

(*Ord. 1080, 12/19/2006, §3*)

Part 5**Tax Relief For Long Time Senior Citizens Owners/Occupants****§24-501. Definitions.**

Act 77 - the Act of December 22, 1993, P.L. 529, No. 77, codified as the Allegheny Regional Asset District Law, 16 P.S. §6101-B *et seq.*

Allegheny Regional Asset District Law - see the definition of "Act 77" above.

Board of Property Assessment - the Board of Property Assessment, Appeals and Review of Allegheny County as set forth in Chapter 207 of the Administrative Code of Allegheny County.

Borough - Borough of Glassport.

County - Allegheny County.

Eligible taxpayer - a longtime owner/occupant of a principal residence in the Borough who is:

A. A single person aged 60 or older during a calendar year in which Borough real property taxes are due and payable and whose household income does not exceed \$30,000.

B. Married persons if either spouse is 60 or older during calendar year in which Borough real property taxes are due and payable and whose combined household income does not exceed \$30,000.

C. An unmarried widow or widower aged 50 or older during the calendar year in which Borough real property taxes are due and payable and whose household income does not exceed \$30,000.

D. A permanently disabled person aged 18 or older during the calendar year in which Borough real property taxes are due and payable and whose household income does not exceed \$30,000.

Household income - all income received by an eligible taxpayer while residing in his or her principal residence during a calendar year.

Income - all income from whatever source derived, including, but not limited to, salaries, wages, dividends, interest, bonuses, commissions, income from self-employment, IRA, distributions, alimony, support money, cash public assistance and relief, the gross amount of any pensions or annuities, including railroad retirement benefits for calendar years prior to 1999 and 50% of railroad retirement benefits for calendar years 1999 and thereafter, all benefits received under the Federal Social Security Act (except Medicare benefits) for calendar years prior to 1999, and 50% of all benefits received under the Federal Social Security act (except Medicare benefits) for calendar years 1999 and thereafter, all benefits received under State unemployment insurance laws and Veterans disability payments, all interest received from the Federal or any state government or any instrumentality or political subdivision thereof, realized capital gains, net income from rentals, works compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds, except the first \$5,000 of the total of death benefit payments, and gifts of cash or property, other than transfers by gift between members of a household, in excess of a total value of \$300, but

shall not include surplus food or other relief in kind supplied by a governmental agency or property tax or rent rebate or inflation dividend.

Longtime owner/occupant - a property owner/occupant who, for at least 10 continuous years, has owned an occupied a dwelling place within the County as a principal residence and domicile, or any person who for at least 5 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 a party of a government or non-profit housing program.

Office of property assessment - the Office of Property Assessment of Allegheny County or such other entity performing the function of making valuations of real property for taxation purposes.

Person - a natural person.

Primary personal residence - the dwelling place and so much of the land or lots surrounding it as is reasonably necessary for use of the dwelling as a home, owned and occupied by a person. The term primary personal residence shall also include premises occupied by reason of ownership in a cooperative housing corporation, mobile homes which are assessed as realty for local property tax purposes and the land upon which the mobile home is situated, and other similar living accommodations, as well as party of a multi-dwelling or multi-purpose building and a part of the land upon which it is built. It shall also include premises occupied by a person and located on land owned by a nonprofit incorporated associations, of which the person is a member, if the person is required to pay a pro rata share of the property taxes levied against the association's land. It shall also include premises occupied by a person if he is required by law to pay a property tax by reason of his or her ownership or rental (including a possessory interest) in the dwelling, the land, or both. An owner includes a person in possession under a contract of sale, deed of trust, life estate, joint tenancy or tenancy in common or by reason of statues of descent and distribution.

Program - see the definition of "special tax provisions" below.

Senior Citizens Rebate and Assistance Act - the Act of March 11, 1971, P. L. 104, No. 3, as amended, codified at 72 P.S. §4751 *et seq.*

(*Ord. 1016, --/2001, §1*)

§24-502. Special Tax Provision.

1. All eligible taxpayers in the Borough who are longtime owner/occupants of a principal residence shall be deemed a separate class of subjects of taxation and shall be entitled to the benefit of the special tax provisions of this Part.

2. All eligible taxpayers in the Borough who are longtime owner/occupants shall be entitled to apply for and receive a discount of 10% under Act 77 on the gross or face amount of Borough real estate property taxes then due and owing during a tax year on an eligible taxpayer(s) primary person residence and this discount shall not be in derogation of the allowable 2% discount permitted to all taxpayers for early payment.

OR

All eligible taxpayers in the Borough who are longtime owner/occupants shall be entitled to apply for and receive a two-part installment payment plan. The payments would be due on June 15, and August 15, of each taxing year. If the installment

payment plan is chosen, the 2% discount will not apply. Anyone who qualifies for Act 77 (10% discount) can take advantage of the two-installment payment plan.

[*Ord. 1144*]

(*Ord. 1016, --/2001, §2; as amended by Ord. 1144, 4/21/2015, §1*)

§24-503. Participation in Program.

1. Any person paying property taxes in the Borough may apply to either the Office of the Treasurer or to the Office of Property Assessment for certification as a participant in the program authorized under this Part. In order to be eligible to participate in the program, the person must meet the following conditions:

A. The person must be single person aged 60 or older; or be married persons with either spouse being 60 years of age or older; or be an unmarried widow or widower aged 50 years of age or older; or be a disabled person aged 18 years of age or older.

B. The person must be a longtime owner/occupant.

C. The property owned by the person(s) must be the primary residence of the person(s).

(*Ord. 1016, --/2001, §3*)

§24-504. Rules and Regulations.

The office of the Treasurer and the Office of Property Assessment shall jointly promulgate rules and regulations for the administration of the program established under this Part. Such rules and regulations shall include, but not be limited to, application procedures and deadlines; reasonable proof of household income; proof of residence; ownership and occupancy of the primary personal residence; provisions of the tax bill or receipt for the Borough or County real estate taxes owed or paid in connection with the primary personal residence; and any other reasonable requirements and conditions as may be necessary to operate the property tax relief program.

(*Ord. 1016, --/2001, §4*)

§24-505. Appeals.

An appeal from and determination hereunder by the office of the Treasurer or the office of Property Assessment shall be in accordance with the Pennsylvania Local Agency Law.

(*Ord. 1016, --/2001, §5*)

§24-506. Construction Rules.

The guidelines, rules and regulations, intended as aids to govern the application and disposition of appeals under the tax exemption program pursuant to Act 85 of 2000, may be amended at anytime unless such action results in depriving a party of substantial rights.

(*Ord. 1016, --/2001, §6*)

Part 6**Payment of Delinquent Taxes From Sheriff Sales****§24-601. Appointment of Designated Officer.**

The Solicitor for the Borough Council is hereby appointed as a designated officer to carry out responsibilities with the judicial sales of delinquent property, delinquent tax or other delinquent lien properties of the Borough.

(Ord. 961, 10/12/1996, §1)

§24-602. Filing of Statement.

The Solicitor shall file a statement of costs with the Prothonotary and the Sheriff and claim all expenses and fees incurred by the Borough of Glassport pursuant to said judicial sale and obtain proceeds from the Sheriff for payment of same.

(Ord. 961, 10/12/1996, §2)

§24-603. Collection of Delinquent Accounts.

1. It is not the intent of the Borough to require owners to pay or municipalities to sanction inappropriate attorney's fees, charges or expenses that have not been incurred; however, such attorney's fees incurred in a collection of such delinquent account shall be an amount sufficient to compensate the attorney undertaking collection and representation of a municipality in the action involving the claims arising under the Act.

2. The owner of property so lien shall receive notice pursuant to the Act by the Solicitor to ensure proper application of the proceeds by the Sheriff after payment of same at the appropriate sale.

(Ord. 961, 10/12/1996, §3)

Part 7**Real Estate Tax Penalties and Discounts****§24-701. Penalty and Violation.**

1. All taxes under this Part are due at face by July 1 of each year. A discount period shall be in effect prior to June 30 of each year. A penalty of 5% of the face amount shall be due each month, or fraction thereof, in addition to the amount of the unpaid tax due, until such amounts are paid in full.

2. The Borough Tax Collector shall be responsible for collection of the tax and maintenance of the records regarding the above tax for less than a 3-year period following the year the tax becomes due.

(Ord. 996, 1/11/2000, §1)

Part 8**Collection of Delinquent Real Estate Taxes from Landlord****§24-801. Tax Collector to Notify Delinquent Landlord.**

1. The Tax Collector for the Borough of Glassport shall make a determination of all real estate taxes delinquent by greater than 120 days, which are due on property occupied in whole or in part by a tenant.

2. The Borough Tax Collector shall notify the landlord/owner, as well as the tenants of delinquent tax properties that, unless the delinquent taxes have been paid in full, the rents due to the landlord shall be paid directly to the Borough of Glassport.

3. Notification of the above action by the Tax Collector of the Borough of Glassport shall be by certified and regular mail, to the last known address of the landlord and tenants as well as at the property address in question. Proof of mailing shall be sufficient notification of the intent of the Borough of Glassport to take the above steps in the event registered mail is refused or unclaimed by either the landlord or the tenant.

(Ord. 996, 1/11/2000, §1)

§24-802. Recovery of Taxes, Penalties and Interest.

All taxes imposed by this Part, together with all penalties, interest and costs, shall be recoverable by the Solicitor as debts of like character are, by law, recoverable.

(Ord. 996, 1/11/2000, §2)

Part 9
Business Privilege Tax

§24-901. Authority for Enactment.

This Part is enacted under the authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §6901 et seq., as hereinafter amended, supplemented, modified or re-enacted by the General Assembly of Pennsylvania.
(Ord. 1049, -/-/----, §1)

§24-902. Definitions.

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

Borough - Glassport Borough.

Business, trades, occupations and professions - those enterprises engaged in by printers; lithographers; processors; hotel operators; motel operators; warehousemen; upholsterers; doctors; lawyers; dentists; engineers; architects; chemists; chiropractors; chiropodists; morticians; certified public accounts; public accountants; promoters; factors; real estate brokers; barbershop operators; beauty shop operators; cleaning; pressing and dyeing establishment operators; laundry and launderette operators; shoe repair shop operators; tailors; seamstresses; electrical, plastering, bricklaying, carpentry, heat, ventilating, plumbing and painting contractors; contractors engaged in the class of heavy building or other construction of any kind or in the alteration, maintenance or repair thereof; repairers of electrical, electronic and automotive' machinery or equipment or other machinery and equipment and other wares and merchandise; and all other businesses, trades, occupations and professions in which there is offered any goods or services to the general public or a limited number thereof.

Collector - the elected Tax Collector for the Borough of Glassport.

Person - any individual, partnership, limited partnership, association or corporation.

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

Tax year - the 12 month period beginning the first day of January.

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

2. *Word Usage.* The terms as hereinbefore defined in the definitions of "business, trade, occupation and profession" and "person" in this Section shall not include the following: employees, agencies of the government of the United States or of the Commonwealth of Pennsylvania or nonprofit corporations or associations organized solely and exclusively for religious, educational or charitable purposes and not conducting any regular or established business competing commercially with any other person subject to the tax herein imposed.
(Ord. 1049, §2)

§24-903. Determination of Applicability.

Any person who advertised a business address or telephone number located in the Borough or who maintains a place of business within the Borough shall be deemed to be doing business within the Borough for the purpose of this Part, but any person who believes he/she is not so engaged may appeal to the Borough Council for a determination of his/her status. (Ord. 1049, -/-/ , §3)

§24-904. Imposition of Tax.

A tax is imposed, for general revenue purposes, at a flat rate of \$100 on every person engaged in a business, trade, occupation or profession in the Borough who maintains a place of business therein.

(Ord. 1049, -/-/ , §4)

§24-905. Rate of Tax.

One Hundred Dollars per business, per year beginning January 1, 2004. (Ord. 1049, §5)

§24-906. Required Registration and Permit.

After the effective date of this Part, any person desiring to engage in a business, trade, occupation or profession in the Borough of Glassport who retains a place of business therein shall register with the Tax Collector and file an application for a permanent business permit. (Ord. 1049, §6)

§24-907. Permit Expiration.

Permits shall expire on December 31 of the year in which issued. (Ord. 1049, §7)

§24-908. Permit Application.

1. On forms supplied by the Tax Collector, the following information shall be printed in ink or typewritten:

- A. Name and address of person receiving the permit.
- B. Location of the business covered by the permit.
- C. Type of business.
- D. Period for which the permit is issued.
- E. Date permit is issued.

2. Every permit shall be signed by the permittee and issued in duplicate. The original shall be given to the permittee who must post the permit at the location of the business in a conspicuous location within public view, and the duplicate shall be kept on file by the Tax Collector of the Borough of Glassport.

3. In case of loss, defacement, or destruction of any permit, the permittee shall apply to the Tax Collector of a new certificate, for which a fee in an amount as established from time to time by resolution of Borough Council shall be charged. [Ord. 1077] (Ord. 1049, -/-/----, §8; as amended by Ord. 1077, 5/23/2006; and by Ord. 1151, 2/16/2016, §1)

§24-909. Payment of Tax Due.

Payment of tax will be due upon application of permit. Every person engaging in a business, trade, occupation or profession in the Borough who maintains a place of business therein shall pay an annual business privilege tax for the tax year beginning January 1, 2004,

and each year thereafter, in the sum of \$100. Whenever a business is begun during the taxable year, the tax must be paid within 30 days of commencement of operation. The fee must be paid directly to the Borough Tax Collector. If a person engaging in a business, trade, occupation, or profession in the Borough does not pay the business privilege tax by January 30 of each year, or within 30 days of the commencement of business operations for new business owners, that person shall be subject to a \$50 late payment fee for their failure to pay the business privilege tax in a timely manner. This late payment fee shall be added to the business privilege tax and the combined amount shall be subject to the enforcement remedies and penalties under Section 24-911 of this Chapter.

(*Ord. 1049, -/-* , §9; as amended by *Ord. 1163, 1/17/2017, §1*)

§24-910. Duties of Tax Collector.

The Tax Collector is charged with the duties of collecting and receiving taxes, fines and penalties imposed by this Part. It shall be his/her duty to keep a record showing the amount received by him/her, from who received, and the date of such receipt.

(*Ord. 1049, -/-* , §10)

§24-911. Enforcement Remedies and Penalties.

The Borough shall have the right to pursue any enforcement remedy or penalty as provided by this Section, whether individually or in combination, at the discretion of the Borough. The enforcement remedies/penalties available to the Borough include the following:

1. *Permit Revocation or Suspension.*

A. Any permit issued pursuant to Part 9 of Chapter 24 of the Borough of Glassport Code of Ordinances may be revoked or suspended by the Borough Council after notice and hearing for any of the following reasons:

(1) The business owner/operator, taxpayer, business principal, agent, servant, or employee violates or has violated any Ordinance of the Borough, or any federal or state law, rule, or regulation, relating to the permit, business, business premises, or business activity, to which the permit or application pertains.

(2) The business owner/operator, taxpayer, business principal, agent, servant, or employee, violates or aids or abets in violating or knowingly permits or suffers to be violated any criminal ordinance of the Borough or any criminal law of the state on the permitted premises, or under color of permit.

(3) Any application, affidavit, return, statement, or other document filed by or on behalf of the taxpayer or business owner/operator to the Borough contains false or misleading information or an omission of a material fact.

(4) The business or its operation is, or is reasonably likely to become if allowed to commence or continue, offensive, injurious, or dangerous to the public health, safety, or general welfare, to the extent of constituting a nuisance.

(5) The taxpayer or business owner/operator fails or has failed to pay within the time prescribed by law any business permit, permit fee or business privilege, real estate, earned income or other tax liability for which a final assessment has been entered, if one is required to be entered, and for which all direct appeals have been exhausted or the time to appeal has expired, or for which the taxpayer, business owner/operator or permit applicant is required to pay as the result of a conviction for which no further direct appeal is available, or any other liability due and owing to the Borough after any applicable process for judicial or administrative review has been concluded or has expired.

(6) The taxpayer or business owner/operator fails to meet any qualification, criteria, or credentialing standard under federal, state, or municipal law required in order to engage in the kind of business to which the permit relates.

(7) The taxpayer or business owner/operator has been convicted of a felony within the past five years that is related to activity that tends to show that permitting of the business in question would place the health, safety, or welfare of the general public at risk.

(8) Any other reasons provided or allowed by law or rule.

2. *Permit Non-Renewal.* The conditions set forth hereinabove as grounds for suspension or revocation of a permit issued under Part 9 of Chapter 24 shall also constitute grounds for refusing to renew a permit by the Borough Tax Collector. In the case of non-renewal, the taxpayer or business owner/operator may appeal the Borough Tax Collector's decision to the Borough Council by filing a written notice of appeal with the Borough Secretary's office within 15 days after receipt of the notice of non-renewal. Upon receipt of the notice of appeal, the Borough Secretary shall notify the Borough Council to set a hearing thereon in accordance with Subsection 3. of this Section 24-911.

3. *Appeal Review Process.*

A. The Borough Council, upon notification by the Borough Secretary, shall set a hearing on the matter of revoking, suspending, or refusing to renew a permit. Notice of the hearing and grounds for the revocation, suspension, or non-renewal of the permit shall be in writing and served on the taxpayer or business owner/operator at least ten calendar days prior to the hearing.

B. At such hearing, the taxpayer or business owner/operator shall have the right to present evidence, the right to introduce witnesses, and the right to be represented by an attorney. The public hearing shall be recorded or transcribed for the purpose of maintaining a reasonably accurate record of the proceedings. Provided, however, the Borough Council shall not be required to follow rules of evidence or procedure unless specifically required by law or ordinance.

C. The taxpayer or business owner/operator may elect, at any time prior to the hearing, to waive in writing the taxpayer's or business owner's/operator's right to a hearing and concede the basis for action being taken against the permit; in which case the Borough Council may proceed to take action against the permit in accordance with Subsection 4. of this §24-911. In the event the taxpayer or business owner/operator fails to appear at the Hearing, provided due notice has been given thereof, the taxpayer or business owner/operator shall have waived any right it has to contest the basis for action being taken against the permit.

4. *Action Taken Against Permit.* Within 30 days following the close of the hearing contemplated by Subsection 3. of §24-911, the Borough Council may, by resolution, take any of the following actions against a business permit (which may include each line of business of the taxpayer or business owner/operator):

A. Suspend the then-current business permit for a period not to exceed 12 months, and if the then-current permit is to expire before the end of the suspension period, the renewal of the permit shall be held in abeyance until the expiration of the suspension period. The Borough Council may also suspend a business permit for any business in which all or any of the principals of the affected taxpayer or business owner/operator is also a principal. At the end of the suspension period, the then-current permit shall be automatically reinstated; provided, however, if the permit has expired during the suspension period and is up for renewal, the permit may be processed for renewal in accordance with this §24-911.

B. Revoke the then-current permit for up to a 36-month period. The Borough Council may also revoke a permit for any business in which all or any part of the principals of the affected taxpayer or business owner/operator is also a principal. The taxpayer may apply for a new permit at the end of the revocation period.

C. Refuse to renew the permit for up to a 36-month period. The Borough Council may also refuse to renew a permit for any business in which all or any of the principals of the affected taxpayer or business owner/operator is also a principal. The taxpayer or business owner/operator may apply for a new permit at the end of the non-renewal period.

D. Refuse to issue a new permit for any business in which all or any of the principals of the affected taxpayer or business owner/operator is also a principal, during the period of suspension, revocation, or non-renewal of a permit.

5. *Notice of Action.* A copy of the Borough Council's Resolution shall be mailed to the taxpayer or business owner/operator in the same manner as the notice of the hearing.

6. *Unlawful to Violate Action.* It shall be unlawful for any person to violate the terms of the revocation, suspension, or no-renewal as set forth in the Resolution of the Borough Council.

7. *Penalties.*

A. Any person who violates any of the provisions of Part 9 of Chapter 24 may be charged with such violation and, upon conviction thereof, shall be sentenced to pay a fine of not more than \$1,000 for each violation or, alternatively, sentenced to pay a fine of not more than the maximum permitted under Pennsylvania law as the same may be from time to time amended and in effect as of the date of conviction. In default of payment of imposed fines, the offender may be imprisoned for a term not to exceed 90 days.

B. Whenever any person violating any of the provisions of Part 9 of Chapter 24 is notified of such violation in writing by the Tax Collector, each day or portion thereof a violation occurs or continues to occur shall constitute a separate violation.

C. Until the proper business permit is obtained, the activity for which the permit is required shall cease and it shall be unlawful for any person associated with the taxpayer or business owner/operator, as a principal, servant, agent, or employee, to willfully allow or undertake to carry on the non-permitted activity until the proper business permit is obtained therefor.

D. In addition to the penalties prescribed above, if a taxpayer or business owner/operator fails to pay any business privilege tax owed to the Borough on or before the date prescribed therefor, there shall be assessed a penalty of 15% of the business privilege tax required to be paid with the permit form. There shall be assessed a penalty of 30% of any business privilege tax required to be paid with the permit form if the business privilege tax and any assessed penalties are not paid within 30 days of the due date prescribed in the preceding sentence. Such penalties shall not be cumulative.

E. Notwithstanding the foregoing, no fine or penalty under Part 9 of Chapter 24 shall be assessed, or if assessed, shall be waived, if reasonable cause exists. "Reasonable cause" shall mean: The death or major illness of or an accident involving a sole proprietor causing serious bodily injury that in either case resulted in the sole proprietor being unable to pay the business privilege tax or apply for the permit or operate his or her business during the ten days preceding the due date for the business privilege tax; natural disaster, fire, explosion, or accident that caused the closing or temporary

cessation of the business of the taxpayer or business owner/operator during the ten days preceding the due date for the business privilege tax; or reliance on the erroneous advice of the Borough Tax Collector, which includes her delegates, given in writing or by electronic mail. The Borough Tax Collector may, but is not required to, waive the penalty for other reasons, including the taxpayer's or business owner's/operator's reliance on erroneous but good faith advice from its tax advisor or on erroneous oral advice from the Borough Tax Collector, which includes her delegates. The burden of proving reasonable cause shall be on the taxpayer or business owner/operator, and a determination by the Borough Tax Collector that reasonable cause does not exist shall be reversed only if that determination was made arbitrarily and capriciously.

F. All penalties and interest administered by the Borough pursuant to this Part 9 of Chapter 24 shall be assessed and collected in the same manner as the business privilege tax.

G. Notwithstanding anything to the contrary contained in Part 9 of Chapter 24, during the period of an appeal from a final assessment under Part 9 of Chapter 24, criminal proceedings against the applicable taxpayer or business owner/operator for failure to pay the business privilege tax, including penalty and interest, under review shall be held in abeyance, pending the outcome of the appeal.

8. *Unlawful Acts.* It shall be unlawful for any person, or for any principal, agent, servant, or employee of such person, to fail or refuse to perform any duty imposed by Part 9 of Chapter 24; to obstruct or interfere with the Borough Tax Collector in carrying out the purposes of Part 9 of Chapter 24; or to knowingly provide a false return, report, certificate, affidavit, statement, or other information required to be submitted under Part 9 of Chapter 24.

9. *Lien for Non-Payment of Business Privilege Tax.* On all property, both real and personal, used in any exhibition, trade, business, vocation, occupation, or profession for which a permit is or may be required, the Borough shall have a lien for such business privilege tax, which lien shall attach as of the date the business privilege tax is due and shall be superior to all other liens, except the lien of the state, county, and taxing bodies for taxes and the lien of the state and county for permits. Such lien may be enforced by attachment.

10. *Injunctive Relief; Nuisance.* In addition to the remedies available by law, the continued or recurrent performance of any act or acts within the Borough for which action may be taken against a permit is hereby declared to be detrimental to the health, safety, comfort, and convenience of the public and is a nuisance. The Borough, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

11. *Prosecutions Unaffected.* The adoption of this Section 911 of Part 9 of Chapter 24 shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this Section 911 of Part 9 of Chapter 24 shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this Section 911 of Part 9 of Chapter 24 nor shall any civil action or cause of action existing prior to or at the time of the adoption of this Section 911 of Part 9 of Chapter 24 be affected in any manner by its adoption.

(Ord. 1151, 2/16/2016, §2)

Part 10**Tax Abatement****§24-1001. Title.**

This Part shall be known as the “Borough of Glassport Tax Abatement Ordinance.”
(*Ord. 1152, 2/16/2016*)

§24-1002. Findings and Purpose.

The Commonwealth of Pennsylvania adopted an Act known as the “Local Economic Revitalization Tax Assistance Act,” 72 P.S. § 4722, et seq. (LERTA) as amended, authorizing local taxing authorities, including the Borough of Glassport, to exempt the increased assessed valuation of the actual cost of new construction in deteriorated areas of economically depressed communities and improvements to certain deteriorated properties used for industrial, commercial, and other business uses, not to exceed ten years. The Council of the Borough of Glassport (Borough) finds that the creation of certain tax exemptions, authorized by the Improvement of Deteriorating Real Property or Areas Tax Exemption Act and LERTA, will have a positive impact upon the development and redevelopment within the Borough. The Council of the Borough, after a public hearing held on Wednesday, February 3, 2016, has determined that the area as set forth on Exhibit A (LERTA District) attached to Ordinance No. 1152, which is located within the jurisdiction of the Borough, is deteriorated as required by 72 P.S. § 4725. The Council of the Borough declares that it is in the best interests of the Borough to adopt this Tax Abatement Ordinance providing for certain tax exemptions for the construction and/or improvements of deteriorated properties used for industrial, commercial and-other business uses within the LERTA District.
(*Ord. 1152, 2/16/2016*)

§24-1003. Definitions.

The following definitions shall apply in the interpretation, administration, and enforcement of this Part:

Board - Allegheny County, Board of Assessment, Appeals and Review.

Borough - The Borough of Glassport.

Improvements - Repair, construction, or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use, or amenity, or is brought into compliance with laws, ordinances, or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

LERTA- Local Economic Revitalization Tax Assistance Act.

LERTA District - The area set forth on Exhibit A attached to Ord. 1152.

(*Ord. 1152, 2/16/2016*)

§24-1004. Deteriorated Area.

1. Any property owned by an individual, association or corporation, located within the LERTA District as identified on Exhibit A to Ord. 1152 and identified as Lot and Block No. 467-L-360, attached hereto and expressly made a part hereof by reference, is hereby

determined to be a deteriorated area, as that term is defined and used in LERTA; and further, said area is hereby designated as a deteriorated area within the Borough.

2. The amount of assessment to be exempted from real property taxes shall be limited to that portion of the additional assessment attributable to the actual cost of new construction or improvements to real property within the designated deteriorated area.

3. The exemption shall be limited to that assessment attributable to the actual cost of new construction or improvements for which an exemption has been requested in the manner set forth below, and for which a separate assessment has been made by the assessment agency. No tax exemption shall be granted if the property owner does not secure the necessary and proper permits from all applicable governmental bodies and agencies applicable to the construction and improvements of the property.

4. In any case, after the effective date of this Part, where deteriorated property is damaged, destroyed or demolished by any cause or for any reason and the assessed valuation of the property affected has been reduced as a result of the said damage, destruction or demolition, the exemption from real property taxation authorized by this Part shall be limited to that portion of new assessment attributable to the actual cost of improvements or construction that is in excess of the original assessment that existed prior to damage, destruction or demolition of the property.

(Ord. 1152, 2/16/2016)

§24-1005. Exemption Schedule.

1. Said exemption shall commence on the date that the improvement(s) to said property is occupied or when the occupancy permit has been issued, whichever occurs first, and at which time said improvement(s) shall be exempt as follows:

Year of Abatement Exemption Percentage

1st year	100%
2nd year	75%
3rd year	50%
4th year	25%
5th year	10%

After the fifth year the exemption shall terminate.

2. The exemption from taxes authorized by LERTA shall be upon the property exempted and shall not terminate upon the sale or exchange of the property.

(Ord. 1152, 2/16/2016)

§24-1006. Procedure to Obtain Exemption.

1. Any person desiring tax exemption pursuant to this Part should apply to the Borough at the time that a building permit is secured for construction of the improvement or new construction, as the case may be, or at the time of the commencement of construction if no building permit or other notification of improvement or new construction is required. The application must be in writing upon forms specified by the Borough setting forth the following information:

- A. The date the building permit was issued for said improvement or new construction;
 - B. The location of the property to be improved or constructed;
 - C. The type of improvement or construction (commercial, mixed use, or residential);
 - D. The summary of the plan of improvement or construction;
 - E. The estimated cost of the improvement or construction;
 - F. Whether the property has been condemned by any governmental body for non-compliance with laws or ordinances;
 - G. Verification that the property has received a proper zoning permit; and
 - H. Such additional information as the Borough may require.
2. There shall be on the application form for a building permit, the following notice: "Notice to Taxpayer." By Ordinance No. 1152 of 2016 you may be entitled to exemption from tax on your contemplated improvement or new construction by reassessment. An application for exemption may be secured from the Borough of Glassport and must be filed at the time the building permit is secured."
 3. A copy of the exemption request shall be forwarded to the Allegheny County Board of Assessment, Appeals and Review by the Borough. The Board shall determine whether the exemption shall be granted and shall, upon completion of the improvement or new construction, and notification from the Borough's designated Building Code Official that the improvement or new construction complies with all applicable Building Codes, assess separately the improvement or new construction and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by this Part and notify the taxpayer and the local taxing authorities of the reassessment and amounts of the assessment eligible for exemption.
 4. The cost of improvement or new construction, as the case may be, to be exempted and the schedule of taxes exempted existing at the time of the initial request for tax exemption shall be applicable to that exemption request, and subsequent amendment to this Part; if any, shall not apply to requests initiated prior to their adoption.
(*Ord. 1152, 2/16/2016*)

§24-1007. Severability.

If any sentence, clause, section, or part of this Part 10 is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Part. It is hereby declared as the intent of the Council that this Part would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.
(*Ord. 1152, 2/16/2016*)

§24-1008. Repealer.

All ordinances or parts of ordinances which are inconsistent herewith, except to the extent otherwise provided herein, are hereby repealed.
(*Ord. 1152, 2/16/2016*)

§24-1009. Termination.

Unless sooner repealed by the Borough, this Part shall automatically expire and terminate 15 years following the effective date hereof; provided, however, that any taxpayer who has received or applied for the exemption granted by this Part prior to the expiration date herein provided shall, if said exemption is granted, be entitled to the full exemption authorized herein.

(Ord. 1152, 2/16/2016)

§24-1010. Effective Date.

This Part shall take effect immediately upon its adoption.

(Ord. 1152, 2/16/2016)