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§ 185-1. Authority.

A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within Lower Paxton Township, regardless of where the documents making the transfer are made, executed or delivered or where the actual settlements on such transfer took

place as authorized by Article XI-D, Local Real Estate Transfer Tax, 72 P.S. § 8101-D et seq.

§ 185-2. Definitions.

As used in this article, the following terms shall have the meanings indicated:

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

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

DOCUMENT -- Any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments or like character given as security for a debt and deeds of 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 § 185-7C of this article.

FAMILY FARM CORPORATION -- 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. The business or agriculture shall not be deemed to include:

- **A.** Recreational activities, such as but not limited to hunting, fishing, camping, skiing, show competition or racing.
- **B.** The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities.
- **C.** Fur farming.
- **D.** Stockyard and slaughterhouse operations.
- **E.** Manufacturing or processing operations of any kind.

FAMILY FARM PARTNERSHIP -- A partnership of which at least 75% of its assets are devoted to the business of agriculture and at least 75% of the interests in the partnership are continuously owned by members of the same family. The business of agriculture shall not be deemed to include:

- **A.** Recreational activities, such as but not limited to hunting, fishing, camping, skiing, show competition or racing.
- **B.** The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities.
- **C.** Fur farming.
- **D.** Stockyard and slaughterhouse operations.
- **E.** Manufacturing or processing operations of any kind.

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

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

REAL ESTATE:

- **A.** All lands, tenements or hereditaments within this township, including, without limitation, buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees and other improvements, immovables or interests which by custom, usage or law pass with a conveyance of land, but excluding permanently attached machinery and equipment in an industrial plant.
- **B.** A condominium unit.
- **C.** A tenant-stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

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

- **A.** Derives 60% or more of its annual gross receipts from the ownership or disposition of real estate; or
- **B.** Holds real estate, the value of which comprises 90% or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and activity traded on an established market.

TITLE TO REAL ESTATE:

- **A.** Any interest in real estate which endures for a period of time, the termination of which is not fixed or ascertained by a specific number of years, including, without limitation, an estate in fee simple, life estate or perpetual leasehold; or
- **B.** Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the term by renewal or otherwise, consists of a group of rights approximating those of an estate in fee simple, life estate or perpetual leasehold, including, without limitation, a leasehold interest or possessory interest under a lease or occupancy agreement for a term of 30 years or more or a leasehold interest 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:

- **A.** In the case of any bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefor, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed, and ground rents, or a commensurate part thereof where such liens or other encumbrances and ground rents also encumber or are charged against other real estate, provided that where such documents shall set forth a nominal consideration, the value thereof shall be determined from the price set forth in or actual consideration for the contract of sale;
- **B.** In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transactions without consideration or for consideration less than the actual monetary worth of the real estate, a taxable lease, an occupancy agreement, a leasehold or possessory interest, any exchange of properties or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio 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;
- **C.** In the case of an easement or other interest in real estate, the value of which is not determined under clause A or B, the actual monetary worth of such interest; or
- **D.** The actual consideration for or actual monetary worth of any executory agreement for the construction of buildings, structures or other permanent improvements to real estate between the grantor and other persons existing before the transfer and not removed thereby or between the

grantor, the agent or principal of the grantor of a related corporation, association or partnership and the grantee existing before or effective with the transfer.

§ 185-3. Imposition of tax; interest.

- **A.** Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording shall be subject to pay for and in respect to the transaction or any part thereof a tax at the rate of 1/2 of 1% of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording or within 30 days of acceptance of such document or within 30 days of becoming an acquired company.
- **B.** The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by the Recorder whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth.
- **C.** If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due shall be added and collected.

§ 185-4. Exempt parties.

The United States, the commonwealth or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment of the tax imposed by this article. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax.

§ 185-5. Excluded transactions.

- **A.** The tax imposed by § 185-03 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 fine adjustments, provided that said reconveyance is made within one year from the date of condemnation.
 2. A document which the township is prohibited from taxing under the constitution or statutes of the United States.
 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 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 cotenants; 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 that the property or interest therein subject to such transfer was acquired by the husband and wife or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister and brother or sister or the spouse of a brother or sister, and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer.
7. A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a 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 transfer for no or nominal actual consideration between principal and agent or straw party or from or to an agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this article. Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from or for the benefit of his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this clause.
12. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the township reasonably determines that the primary

intent for such merger, consolidation or division is avoidance of the tax imposed by this article.

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 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 nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that agency or authority as security for a debt or the grantee or a transfer to a nonprofit industrial development agency or authority.
15. A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if 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 the agency or authority has the full ownership interest in the real estate transferred.
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.
16. 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 transfer or for commercial purposes.
17. A transfer to a conservancy which possesses a tax exempt status pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954 [68A Stat. 3, 26 U.S.C. § 501(c)(3)] and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities or a transfer from such a conservancy to the United States, commonwealth or any of their instrumentalities, agencies or political subdivisions.
18. 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.
19. A transfer of real estate devoted to the business of agriculture to a family farm partnership by a member of the same family, which family directly owns at least 75% of the interests in the partnership.
20. A transfer between members of the same family of an ownership interest in a real estate company, family farm corporation or family farm partnership which owns real estate.
21. A transaction wherein the tax due is \$1 or less.

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

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

§ 185-6. Documents relating to associations or corporations and members, partners, stockholders or shareholders thereof.

Except as otherwise provided in § 185-05, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purpose of this article, corporations and associations are entities separate from their members, partners, stockholders or shareholders.

§ 185-7. Acquired company.

- **A.** A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the change does not affect the continuity of the company and, of itself or together with prior changes, has the effect of transferring, directly or indirectly, 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 article.
- **C.** Within 30 days after becoming an acquired company, the company shall present a declaration of acquisition with the Recorder of each county in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such county. A copy of the Pennsylvania Realty Transfer Tax Declaration of Acquisition may be submitted for this purpose.

§ 185-8. Credits against tax.

- **A.** Where there is a transfer of a residential property by a licensed real estate broker, which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a

- credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.
- **B.** Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as consideration for the purchase of new, previously unoccupied, residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to the builder toward the amount of the tax due upon the transfer.
 - **C.** Where there is a transfer of real estate which is leased by the grantor, a credit for the amount of tax paid at the time of the lease shall be given the grantor toward the tax due upon the transfer.
 - **D.** Where there is a conveyance by deed of real estate which was previously sold under a land contract by the grantor, a credit for the amount of tax paid at the time of the sale shall be given the grantor toward the tax due upon the deed.
 - **E.** If the tax due upon the transfer is greater than the credit given under this section, the difference shall be paid. If the credit allowed is greater than the amount or tax due, no refund or carry-over credit shall be allowed.

§ 185-9. 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.

§ 185-10. Proceeds of judicial sale.

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

§ 185-11. Duties of Recorder of Deeds.

- **A.** As provided in 16 P.S. § 11011-6, as amended by Act of July 7, 1983 (P.L. 40, No. 21), the Recorder of Deeds shall be the collection agent for the local realty transfer tax, including any amount payable to Lower Paxton based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania realty transfer tax, without compensation from Lower Paxton Township.
- **B.** In order to ascertain the amount of taxes due when the property is located in more than one political subdivision, the Recorder shall not

accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.

- **C.** On or before the 10th of each month, the Recorder shall pay over to Lower Paxton Township all local realty transfer taxes collected, less 2% for use of the county, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania realty transfer tax. The two-percent commission shall be paid to the county.
- **D.** Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the Recorder shall rerecord the deed or record the additional realty transfer tax form only when both the state and local amounts and a rerecording or recording fee has been tendered.

§ 185-12. Statement of value.

Every document lodged with or presented to the Recorder of Deeds for recording shall set forth therein and as a part of such document true, full and complete value thereof or shall be accompanied by a statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this article. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. The provisions of this subsection shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this article.

§ 185-13. Civil penalties.

- **A.** If any part of any underpayment of tax imposed by this article is due to fraud, there shall be added to the tax an amount equal to 50% of the underpayment.
- **B.** In the case of failure to record a declaration required under this article on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax 5% of the amount of such tax if the failure is for not more than one month, with an additional 5% for each additional month or fraction thereof during which such failure continues, not exceeding 50% in the aggregate.

§ 185-14. Lien.

The tax imposed by this article shall become a lien upon the lands, tenements or hereditaments, or any interest therein, lying or being situated wholly or in part

within the boundaries of the township, which lands, tenements, hereditaments or interest therein are described in or conveyed by or transferred by the deed which is the subject of the tax imposed, assessed and levied by this article, said lien to begin at the time when the tax under this article is due and payable and continue until discharge by payment or in accordance with the law, and the Solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Dauphin County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. § 7101 et seq., its supplements and amendments.

§ 185-15. Enforcement.

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

§ 185-16. Regulations.

The Treasurer of Lower Paxton Township is charged with enforcement and collection of tax and is empowered to promulgate and enforce reasonable regulations for enforcement and collection of the tax. The regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 P.S. § 8101-C et seq. are incorporated into and made a part of this article.

§ 185-17. Title; effective date.

This article is enacted by Lower Paxton Township pursuant to the authority granted by Act No. 511 of 1965, approved December 31, 1965 (known as "The Local Tax Enabling Act"), as amended, and shall be known as the "Earned Income Tax Ordinance." The provisions hereof shall become effective on January 1, 1995.

§ 185-18. Incorporation of statute.

The provisions of Section 13 of The Local Tax Enabling Act (Act No. 511 of 1965) are incorporated herein by reference, as required by law. Where options are provided in said Section 13, this article designates the option selected, except that Lower Paxton Township reserves the right to change the options regarding filing of returns and times of payment by action duly taken by Board of Supervisors by regulation, resolution or ordinance, as the case may require.

§ 185-19. Imposition of tax.

- **A.** A tax for general revenue purposes is hereby imposed at the rate of 1% of the following:
 1. Earned income received or earned on and after January 1, 1995, by residents of Lower Paxton Township.

2. Earned income received or earned on and after January 1, 1995, by nonresidents of Lower Paxton Township within Lower Paxton Township.
 3. Net profits received or earned on and after January 1, 1995, by residents of Lower Paxton Township.
 4. Net profits received or earned on or after January 1, 1995, in Lower Paxton Township by nonresidents of Lower Paxton Township from businesses, professions or other activities conducted in Lower Paxton Township.
- **B.** The tax levied upon earned income shall relate to and be imposed upon that earned income paid by an employer or on his behalf to a taxpayer who is employed by or renders service to him. The tax levied upon net profits herein shall relate to and be imposed on the net profits of any business, profession or other activity carried on by any taxpayer.
 - **C.** The tax hereby levied and assessed shall be applicable to earned income received and to net profits earned on and after January 1, 1995, through December 31, 1995, and shall continue in force and effect for each calendar year thereafter, as provided in The Local Tax Enabling Act, Act No. 511 of the Session of 1965 of the General Assembly, as amended.

§ 185-20. Declaration, return and payment of tax.

- **A.** Net profits. Every taxpayer making net profits in any year beginning with the year 1995 shall file on or before April 15 a declaration of his estimated net profits for the current year; shall pay the tax due thereon in quarterly installments, on or before April 15, June 15, September 15 of the current year and January 15 of the succeeding year; and shall file a final return and pay to the officer or Bureau the balance of the tax due on April 15 of the succeeding year, all as provided in Section 13, III, A(3), of The Local Tax Enabling Act.
- **B.** Earned income. For each year beginning with the year 1995, every taxpayer shall make and file a final return on or before April 15 and pay the tax due, all as provided in Section 13, III, B, first paragraph, of The Local Tax Enabling Act.
- **C.** Earned income not subject to withholding. Every taxpayer who is employed for a salary, wage, commission or other compensation and who received any earned income not subject to the provisions relating to collection at source shall, beginning with the year 1995, make and file with the officer on a form prescribed or approved by the officer, a quarterly return on or before April 30 of the current year, and January 31 of the succeeding year, setting forth the aggregate amount of earned income not subject to withholding by him during the three-month periods ending March 31, of the current year, June 30 of the current year, September 30 of the current year, and December 31 of the current year, respectively, and subject to the tax, together such other information as the officer may

require. Every taxpayer making such return shall, at the time of filing thereof, pay to the officer the amount of tax shown as due thereon, all as provided in Section 13, III, B(2), of The Local Tax Enabling Act.

§ 185-21. Collection at source.

- **A.** Every employer having an office, factory, workshop, branch, warehouse or other place of business within the geographical area of Lower Paxton Township shall deduct the tax imposed by this article on the earned income payable by him to his employee or employees. Said employers shall file quarterly returns and final returns and pay quarterly to the officer the amount of taxes deducted, all as set forth in Section 13, IV(b), of The Local Tax Enabling Act. The returns shall be for calendar quarters and shall be returned and the tax paid on or before April 30, July 31, and October 31 of the current year, and January 31 of the succeeding year.
 1. On or before February 28, 1996, and on each February 28 thereafter, every employer shall file with the officer:
 - **(a)** An annual return showing the total amount of earned income paid, the total amount of tax deducted and the total amount of tax paid to the officer for the period beginning January 1 and ending December 31 of the prior year.
 - **(b)** A return withholding statement for each employee employed during all or any part of the period beginning January 1 of the prior year and ending December 31 of the prior year, setting forth the employee's name, address and social security number, the amount of earned income paid to the employee during said period, the amount of tax deducted, the political subdivisions imposing the tax upon such employee and the amount of tax paid to the officer. Every employer shall furnish two copies of the individual return to the employee for whom it is filed.
- **B.** Every employer who discontinues business prior to December 31 of any year shall, within 30 days after discontinuance of business, file returns and withholding statements hereinabove required and pay the tax due.
- **C.** No employer shall be required to register, deduct taxes, file return or pay taxes in the case of domestic servants.

§ 185-22. Administration.

The Income Tax Officer or Bureau shall be selected from time to time by action of Lower Paxton Township. Such Officer or Bureau shall have the powers and duties and be subject to the penalties provided in The Local Tax Enabling Act, Act 511 of the 1965 Session of the General Assembly, as amended.

§ 185-23. Applicability.

The tax imposed in § 185-19 of this article shall not be levied on the net profits of any person, institution or organization as to whom it is beyond the power of Lower Paxton Township to impose said tax under existing law, the Constitution of the United States of America or the Constitution and laws of the Commonwealth of Pennsylvania.

§ 185-24. Effective date; construal of provisions.

The provisions of this article shall take effect January 1, 1995. Nothing contained herein shall be considered to be a repealer by implication or otherwise of the provisions of the Earned Income Tax Resolution, enacted December 29, 1969, as reenacted thereafter, as it may apply to earned income and net profits of taxpayers in calendar years ending December 31, 1994, or in fiscal years commencing prior thereto and ending prior to December 31, 1995, which shall remain in full force and effect with respect to such earned income and net profits. Subject to valid enactment of this article without appeal effective January 1, 1995, all prior ordinances and resolutions or parts thereof inconsistent herewith are hereby modified, amended and repealed by the provisions of this article which shall thereafter govern the taxation of such earned income or net profits.

§ 185-25. Violations and penalties.

- **A.** Any person, partnership, firm or corporation who or which has violated the provisions of provisions of this chapter shall, upon being found liable therefor in a civil enforcement proceeding commenced by the township, pay a judgment of not more than \$500, plus all court costs, including reasonable attorney fees incurred by the township as a result thereof. No judgment shall commence or be imposed, levied or payable until the date of the determination of a violation by the District Justice. If the defendant neither pays nor timely appeals the judgment, the township may enforce the judgment pursuant to the applicable rules of civil procedure. Each day that a violation continues shall constitute a separate violation, unless the District Justice determining that there has been a violation further determines that there was a good faith basis for the person, partnership, firm or corporation violating the ordinance to have believed that there was no such violation, in which event there shall be deemed to have been only one such violation until the fifth day following the date of the determination of a violation by the District Justice, and thereafter each day that a violation continues shall constitute a separate violation.
- **B.** The Court of Common Pleas, upon petition, may grant an order of stay, upon cause shown, tolling the per diem judgment pending a final adjudication of the violation and judgment.
- **C.** Nothing contained in this section shall be construed or interpreted to grant to any person or entity other than the township the right to commence any action for enforcement pursuant to this section.

§ 185-26. Fees authorized.

The Real Estate Tax Collector is authorized to charge the following fees for services rendered in the performance of the duties and responsibilities associated with the collection of real estate taxes for Lower Paxton Township:

- **A.** Fee to supply a copy of tax bill, per bill: as set forth from time to time by resolution of the Board of Supervisors.
- **B.** Fee to comply a lien certificate, per certificate: as set forth from time to time by resolution of the Board of Supervisors.
- **C.** Fee for a check returned by bank due to insufficient funds: as set forth from time to time by resolution of the Board of Supervisors.