

CHAPTER 24
TAXATION, SPECIAL

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PART 1**Earned Income and Net Profits Tax****§ 24-101. Short Title and Effective Date. [2/14/1966, § 1]**

This Part 1 shall be known as the "Upper Paxton Township Earned Income Tax Ordinance." The provisions hereof shall first become effective April 1, 1966.

§ 24-102. Definitions. [2/14/1966, § 2]

The following words and phrases, when used in this Part 1, shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires them to have a different meaning:

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 or ordinarily conducted for profit whether by a person, partnership, association or any other entity.

CORPORATION — A corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other state, territory, foreign country or dependency.

CURRENT YEAR — The calendar year for which the tax is 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 special or limited purpose, but with the present 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 compensations 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 service after reaching a 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 employe or private agency designated by the Township Supervisors of the Township of Upper Paxton 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 Township of Upper Paxton, Dauphin County, Pennsylvania.

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 Township of Upper Paxton, Dauphin County, Pennsylvania.

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.

§ 24-103. Imposition of Tax. [2/14/1966, § 3]

A tax for general revenue purposes of 1% is hereby imposed on the following:

- A. Salaries, wages, commissions and other compensation earned on and after April 1, 1966, by individual residents of the Township of Upper Paxton, Dauphin County, Pennsylvania.
- B. Salaries, wages, commissions and other compensation earned on and after April 1, 1966, by individual nonresidents of the Township of Upper Paxton,

Dauphin County, Pennsylvania, in the Township of Upper Paxton, Dauphin County, Pennsylvania.

- C. Net profits, earned on and after April 1, 1966, by residents of the Township of Upper Paxton, Dauphin County, Pennsylvania, and
- D. Net profits earned on and after April 1, 1966, in the Township of Upper Paxton, Dauphin County, Pennsylvania, by nonresidents of the Township of Upper Paxton, Dauphin County, Pennsylvania.

The tax levied under A and B herein shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to a person who is employed by him. The tax levied under C and D herein shall relate to and be imposed on the net profits of any business, profession or other activity carried on by any person or persons.

Every corporation which is subject to the Pennsylvania Corporate Net Income Tax or exempt from the Pennsylvania Corporate Net Income Tax and every foreign corporation which is subject to the Pennsylvania Franchise Tax or exempt from the Pennsylvania Franchise Tax shall be exempt from the tax imposed by this Part 1.

The tax levied by this Part 1 shall be applicable to salaries, wages, commissions and other compensation and to net profits earned in the period beginning April 1, 1966 and ending December 31, 1966.¹

§ 24-104. Declaration and Payment of Tax. [2/14/1966, § 4]

A. Net Profits.

- (1) Every taxpayer who reasonably expects that he will earn any taxable net profits during the period between April 1, 1966 and December 31, 1966,² shall on or before April 15, 1966, make and file with the Income Tax Officer, on a form prescribed by the Income Tax Officer, a declaration of his estimated net profits for the period beginning April 1, 1966, and ending December 31, 1966, setting forth the estimated amount of net profits reasonably expected by him for the said period and subject to the tax, the amount of estimated tax imposed by this Part 1 on such estimated net profits, and such other relevant information as the Income Tax Officer may require. The taxpayer making the declaration shall, at the time of filing thereof, pay the Township of Upper Paxton, Dauphin County, Pennsylvania, 1/4 of the estimated tax shown as due thereon and such taxpayer shall thereafter pay 1/4 of the estimated tax in each of three installments, as follows: one installment on or before June 15, 1966, one installment on or before September 15, 1966, and the last installment on or before January 15, 1967.

¹Editor's Note: See Section 15 of this chapter for application of ordinance to other years.

²See Section 15 of this chapter for application of ordinance to other years.

- (2) A taxpayer who on April 15, 1966, did not reasonably expect that he would earn any taxable net profits during the period between April 1, 1966 and December 31, 1966, and who subsequent to April 15, 1966, reasonably expects that he will earn taxable net profits on or before December 31, 1966, shall make and file on or before June 15, 1966, September 15, 1966, or January 15, 1967, whichever of these dates next follows the date on which the taxpayer first reasonably expects such net profits, a declaration similar to that required under the foregoing paragraph (1). The taxpayer making the declaration shall, at the time of filing thereof, pay to the Township of Upper Paxton, Dauphin County, Pennsylvania, the estimated tax shown as due thereon; provided, however, that the taxpayer shall have the right to pay the estimated tax in equal installments on or before the quarterly installment payment dates which remain after the filing of the declaration.
- (3) The Income Tax Officer is hereby authorized to provide by regulation for the making and filing of adjusted declarations of estimated net profits and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required shall thereafter either reasonably expect additional net profits not previously declared or finds that he has overestimated his net profits.
- (4) On or before April 15, 1967, every taxpayer who has earned taxable net profits shall make and file with the Income Tax Officer, on a form prescribed by him, a final return showing all of such net profits for the period beginning April 1, 1966 and ending December 31, 1966, the total amount of tax due, the amount of estimated tax paid under the provisions of this section, and the balance due. When the return is made for a fiscal year different from the calendar year, the return shall be made within 105 days from the end of the said fiscal year. The percentage of the total net profits of any calendar year or fiscal year of a taxpayer beginning or ending within the period beginning April 1, 1966, and ending December 31, 1966, to which the tax imposed by this Part 1 shall be applicable shall be equal to the same percentage of such total net profits as the number of days in any such year within such period bears to the total number of days in any such year.

At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

On or before January 31, 1967, a taxpayer may, in lieu of paying his fourth quarterly installment of his estimated tax, elect to file his final return with the Income Tax Officer and make final payment or claim refund as the case may be.

- (5) Every taxpayer who discontinues business prior to December 31, 1966, shall within 30 days after the discontinuance of business, file his final return as hereinabove required and pay the tax due or demand refund or credit in the case of overpayment.

B. Salaries, Wages, Commissions and Other Compensation.

- (1) Every taxpayer who is employed on a salary, wage, commission or other compensation basis and who reasonably expects to earn any taxable earnings not subject to the provisions of Section 5 of this chapter relating to the collection at source, shall, on or before April 15, 1966, make and file with the Income Tax Officer a declaration of his estimated total amount of taxable salaries, wages, commissions and other compensation for the period beginning April 1, 1966 and ending December 31, 1966, the estimated amount of tax thereon that will be deducted therefrom pursuant to Section 5 of this chapter, the estimated amount of tax imposed by this Part 1 that will not be deducted therefrom pursuant to Section 5 and such other relevant information as the Income Tax Officer may require. In preparing his declaration of estimated taxable salaries, wages, commissions and other compensation taxable under this Part 1, the taxpayer shall use the same amounts with respect to such items as he shall have used in preparing his declaration of estimated tax for the year 1966 for the federal income tax purposes, if such taxpayer shall be required to file any such last-mentioned declaration.
- (2) A taxpayer who on April 15, 1966, did not reasonably expect that he would earn any salaries, wages, commissions and other compensation not subject to the provisions of Section 5 of this chapter relating to the collection at source, during the period between April 1, 1966 and December 31, 1966, and who subsequent to April 15, 1966, reasonably expects that he will earn salaries, wages, commissions and other compensation, not subject to the provisions of Section 5 of this chapter, on or before December 31, 1966, shall make and file on or before June 15, 1966, September 15, 1966, or January 15, 1967, whichever of these dates next follows the date on which the taxpayer first reasonably expects that he will earn such salaries, wages, commissions and other compensation, a declaration similar to that required under the immediately foregoing paragraph (1). The taxpayer making the declaration shall at the time of filing thereof pay to the Township of Upper Paxton, Dauphin County, Pennsylvania, the estimated tax shown as due thereon; provided, however, that the taxpayer shall have the right to pay the estimated tax in equal installments on or before the quarterly payment dates which remain after the filing of the declaration.
- (3) The Income Tax Officer is hereby authorized to provide by regulation for the making and filing of adjusted declarations of estimated salaries, wages, commissions and other compensation and for the

payments of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required shall thereafter either reasonably expect additional salaries, wages, commissions and other compensation not previously declared or find that he has overestimated his salaries, wages, commissions and other compensation.

- (4) On or before April 15, 1967, every taxpayer who has received taxable salaries, wages, commissions and other compensation shall make and file with the Income Tax Officer, on a form prescribed by him, a final return showing all such salaries, wages, commissions and other compensation earned during the period beginning April 1, 1966, and ending December 31, 1966, the total amount of tax due thereon, the amount of estimated tax thereon paid under the provisions of this section, if any, and the amount, if any, of tax thereon that has been withheld pursuant to the provisions of Section 5 of this chapter and the balance of tax due. On or before January 31, 1967, a taxpayer may, in lieu of paying his fourth quarterly installment of his estimated tax, elect to file his final return with the Income Tax Officer and make final payment or claim refund as the case may be.

At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

§ 24-105. Collection at Source. [2/14/1966, § 5]

- A. Every employer within the Township of Upper Paxton, Dauphin County, Pennsylvania, who employs one or more persons on a salary, wage, commission or other compensation basis, other than domestic servants, shall deduct at the time of the payment thereof the tax imposed by this Part 1 on the salaries, wages, commissions and other compensation due to his employee or employees, and shall on or before April 30, 1966,³ July 31, 1966, October 31, 1966 and January 31, 1967, respectively, make and file with the Income Tax Officer, on a form prescribed by the Income Tax Officer, a return, setting forth the taxes so deducted for the preceding quarterly periods ending March 31, 1966, June 30, 1966, September 30, 1966 and December 31, 1966, respectively.
- B. On or before February 28, 1967, every such employer shall file with the Income Tax Officer, on forms prescribed by him:
 - (1) An annual return showing the total amount of salaries, wages, commissions and other compensations earned by his employe or employes, on which a tax is imposed by this Part 1, the total amount of tax deducted and the amount of tax paid to the Township of Upper Paxton, Dauphin County, Pennsylvania, in respect of salaries, wages,

³Editor's Note: See § 15 of this chapter for application of ordinance to other years.

commissions and other compensation earned by his employe or employes during the period beginning April 1, 1966 and ending December 31, 1966; and

- (2) A return in respect of each person who was an employe during all or any part of the period beginning April 1, 1966, and ending December 31, 1966, and who earned during such period any salaries, wages, commissions or other compensation subject to the tax imposed by this Part 1, setting forth the employe's name, address and Social Security number, the amount of such salaries, wages, commissions or other compensation earned by the employe during said period, the amount of tax deducted therefrom and such other relevant information as the Income Tax Officer may require. Every employer shall furnish a copy of the individual return to the employe in respect of whom it was filed.
- C. Every employer who discontinues business prior to December 31, 1966, shall, within 30 days after the discontinuance of business, file the returns hereinabove required and pay the tax due.
- D. The failure or omission of any employer to make the deduction required by this section shall not relieve any employe from the payment of the tax or from complying with the requirements of this Part 1 relating to the filing of declarations and returns.
- E. If an employer makes a deduction of tax as required by this Section 5, the amount deducted shall constitute in the hands of such employer a trust fund held for the account of the Township of Upper Paxton, Dauphin County, Pennsylvania, as beneficial owner thereof and the employe from whose salaries, wages, commissions or other compensation such tax was deducted shall be deemed to have paid such tax.

§ 24-106. Powers and Duties of the Income Tax Officer. [2/14/1966, § 6]

- A. It shall be the duty of the Income Tax Officer to collect and receive the taxes, fines and penalties imposed by this Part 1. It shall also be his duty to keep a record showing the amount received by him from each taxpayer or employer paying the tax and if paid by such taxpayer or employer in respect of another taxpayer, the name of such other taxpayer and the date of such receipt.
- B. The Income Tax Officer is hereby charged with the administration and enforcement of the provisions of this Part 1 and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Part 1, including provisions for the reexamination and correction of declarations and returns and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to prescribe forms necessary for the administration of this Part 1.

- C. The Income Tax Officer and agents designated in writing by him are hereby authorized to examine the books, papers and records of any taxpayer or employer in order to verify the accuracy of any declaration or return, or, if no declaration or return was filed, to ascertain the tax due. Every taxpayer and employer is hereby directed and required to give to the Income Tax Officer or to any agent so designated by him, the opportunity for such examinations and investigations as are hereby authorized.
- D. Any information gained by the Income Tax Officer, his agents, or by any other official, agent or employee of the Township of Upper Paxton, Dauphin County, Pennsylvania, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this Part 1 shall be confidential and shall not be disclosed to any person except for official use in connection with the administration or enforcement of this Part 1 or as otherwise provided by law.
- E. Any taxpayer or employer aggrieved by any action of the Income Tax Officer shall have the right of appeal as provided by law.

§ 24-107. Suit for Collection of Tax. [[2/14/1966, § 7, as amended under Adopting Ordinance]

- A. The Income Tax Officer may sue in the name of the Township of Upper Paxton, Dauphin County, Pennsylvania, for the recovery of taxes due and unpaid under this Part 1.
- B. Any suit brought to recover the tax imposed by this Part 1 shall be begun within three years after such tax is due or within three years after a declaration or return has been filed, whichever date is later; provided, however, that this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:
- (1) Where no declaration or return was filed by any person although a declaration or return was required to be filed by him under the provisions of this Part 1.
 - (2) In the case of a false or fraudulent declaration or return with the intent to evade tax.
 - (3) Where any employer has deducted taxes under the provisions of this Part 1 and has failed to pay the amounts so deducted to the Township of Upper Paxton, Dauphin County, Pennsylvania.
 - (4) In the case of substantial understatement of tax liability of 25% or more, and no fraud, suit shall be begun within six years.

The Income Tax Officer may sue for recovery of an erroneous refund provided such suit is begun two years after making such refund, except that the suit may be brought within five years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

This section shall not be construed to limit the Township of Upper Paxton, Dauphin County, Pennsylvania, from recovering delinquent taxes by any other means provided by law.

§ 24-108. Interest and Penalties. [2/14/1966, § 8]

If for any reason the tax is not paid when due, interest at the rate of 6% per annum on the amount of said tax and an additional penalty of 0.5% of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid shall be added and collected. Where suit is brought for the recovery of any such tax, the taxpayer or employer liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

§ 24-109. Payment and Refunds. [2/14/1966, § 9]

The Income Tax Officer is hereby authorized to accept payment of the amount of tax claimed by the Township in any case where any person disputes the validity or amount of the Township's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the Income Tax Officer, the amount of the overpayment shall be refunded or credited to the taxpayer or employer who paid.

§ 24-110. Appointment of Income Tax Officer. [2/14/1966, § 10]

The Township Supervisors shall, by resolution hereafter to be adopted, designate such person, persons, firm or corporation as Income Tax Officer at such rate of compensation as they shall deem appropriate, whose term shall expire at the end of the year for which appointed. The designated Income Tax Officer shall have the powers and duties prescribed in this Part 1.

§ 24-111. Applicability. [2/14/1966, § 11]

The tax imposed by this Part 1 shall not apply:

- A. To any person as to whom it is beyond the legal power of the Township of Upper Paxton, Dauphin County, Pennsylvania, to impose the tax herein provided for under the Constitution of the United States and the Constitution and laws of the Commonwealth of Pennsylvania.
- B. To the net profits of any institution or organization operated for public, religious, educational or charitable purposes, to an institution or organization not organized or operated for private profit, or to a trust or a foundation established for any of the said purposes.

This section shall not be construed to exempt any employer from the duty of collecting the tax at source from this employees and paying the amount collected to the Township of Upper Paxton, Dauphin County, Pennsylvania, under the provisions of Section 5 of this chapter.

§ 24-112. Reciprocal Agreements. [2/14/1966, § 12]

The Township Supervisors may enter into reciprocal agreements with other municipalities pertaining to the collection of tax moneys from nonresidents and payment to the respective municipalities of residence which have a tax which would preempt the tax herein imposed on nonresidents.

§ 24-113. Fines and Penalties for Violation. [2/14/1966, § 13]

- A. Any person who fails, neglects or refuses to make any declaration or return required by this Part 1; any employer who fails, neglects or refuses to pay the tax deducted from his employees; and any person who refuses to permit the Income Tax Officer or any agent properly designated by him to examine his books, records and papers; and any person who makes any incomplete, false or fraudulent return to avoid the payment of the whole or any part of the tax imposed by this Part 1 shall, upon conviction thereof before any Justice of the Peace or Alderman, be sentenced to pay a fine of not more than \$500 for each offense and costs, and in default of payment of said fine and costs, to be imprisoned in the Dauphin County Jail for a period not exceeding 30 days.
- B. Any person, employer or corporation who, except as permitted by the provisions of subsection D of Section 6 of this chapter, divulges any information which is confidential under the provisions of said subsection shall, upon conviction thereof before any Justice of the Peace or Alderman, be sentenced to pay a fine of not more than \$500 for each offense and costs, and in default of payment of said fine and costs, to be imprisoned in the Dauphin County Jail for a period not exceeding 30 days.
- C. The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this Part 1 or other laws. Where suit is brought for the recovery of any such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.
- D. The failure of any taxpayer or employer to receive or procure the forms required for making any declaration or return required by this Part 1 shall not excuse him from making such declaration or return.

§ 24-114. Authority. [2/14/1966, § 14]

The authority under which the tax is enacted is the Act of December 31, 1965, Act No. 511, of the General Session of 1965, known as the "Local Tax Enabling Act."

§ 24-115. Recurring Tax. [2/14/1966, § 15]

This is a recurring tax from calendar year to calendar year until this Part 1 is either repealed or substantially changed by subsequent ordinance or ordinances. After 1966, references to 1966 shall be references to the "current year" and references to 1967 shall be references to the "succeeding year."

§ 24-116. Severability. [2/14/1966, § 16]

The provisions of this Part 1 are severable. If any sentence, clause or section of this Part 1 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 or sections of this Part 1. It is hereby declared to be the intent of the Supervisors of the Township of Upper Paxton, Dauphin County, Pennsylvania, that this Part 1 would have been adopted had such unconstitutional, illegal or invalid sentence, clause or section not been included herein.

PART 2**Penalties and Discounts****§ 24-201. Penalties and Discounts. [3/9/1977, § 1]**

From and after the effective date of this Part 2 all taxes levied and assessed by the Township of Upper Paxton shall carry discounts and penalties as follows:

- A. If payment is made within two months from date of statement, a discount of 2% shall be given.
- B. If payment is made after two months and before four months from date of statement, the face amount thereof is payable.
- C. If payment is made after four months and before six months from date of statement, a penalty of 5% shall be payable.
- D. If payment is made after six months from date of statement, a penalty of 10% shall be payable.

PART 3**Real Estate Transfer Tax****§ 24-301. Definitions. [6/8/1977, § 1; as amended by 1/14/1981, § 2]**

The following words or phrases when used in this Part 3 shall have the meaning ascribed to them in this section except when the context indicates a different meaning:

PERSON — Every natural person, partnership, or corporation. Whenever used in any clause imposing a penalty, the term as applied to partnership shall mean the partners, and as applied to corporation or association shall mean the officers.

TRANSFER — Any transaction whereby any interest or transfer of lands, tenements, hereditaments or any real property, or any interest therein, situate wholly or in part within the boundaries of the district, shall be transferred or conveyed by deed or other conveyance for value, but shall not include leasehold interests or other transfers specifically exempt by the Realty Transfer Act of the Commonwealth of Pennsylvania.

CONSIDERATION — The amount paid for the interest or title transferred or conveyed, which shall include the value of property or anything of value paid for the interest or title transferred; and shall include purchase money obligations assumed and the actual amount of all liens, mortgages or other encumbrances, subject to which the sale or transfer is made.

§ 24-302. Imposition and Administration of Tax; Interest. [6/8/1977, § 2; as amended by Ord. 8-8-07-A, 8/8/2007, § 1]

1. **Imposition of Tax.** Upper Paxton Township hereby adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a realty transfer tax as authorized under that article subject to the rate limitations therein. The tax imposed under this section shall be at the rate of 1%. Said tax shall be for general revenue purposes and is levied, assessed and imposed on the transfer of title of real property situate in the Township of Upper Paxton, Dauphin County, Pennsylvania. The tax rate shall be imposed upon the amount of consideration involved in the transaction or the assessed market value, whichever is greater, upon the grantee or purchaser in such transactions.
2. **Administration of Tax.** The tax imposed under Subsection 1, above, 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 tax is not paid by the last date prescribed for timely payment, Upper Paxton Township, pursuant to Section 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.

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

§ 24-303. Land in More Than One Township or Borough. [6/8/1977, § 3]

In case of any land, tenements, hereditaments or interest therein partly within and partly without the boundaries of said Township, such tax shall be computed only on the consideration paid for that portion lying within the boundaries of said Township.

§ 24-304. Exemptions. [6/8/1977, § 4; as amended by 1/14/1981, § 1]

This tax shall not apply to or be imposed upon transfers specifically exempt by the Realty Transfer Tax Act of the Commonwealth of Pennsylvania as amended.

§ 24-305. Payment of Tax. [6/8/1977, § 5]

Payment of tax imposed by this Part 3 shall be evidenced on the deed by stamp or stamps to be affixed to every deed and cancelled with ink. The tax shall be due and payable, at the time of delivery, by the grantee or grantees or purchasers in the instrument. The Secretary of the Township of Upper Paxton is hereby charged with the collection of this tax and the enforcement of its provisions. The Recorder of Deeds of Dauphin County is hereby designated agent for Upper Paxton Township to collect the within tax and to remit the same, less commissions for collection.

§ 24-306. Penalty and Lien of Tax. [6/8/1977, § 6]

All taxes imposed by this Part 3 which are not paid when due shall bear interest thereon at the rate of 1/2 of 1% per month until paid. This tax, when due and unpaid, shall become a lien on the lands, tenements, hereditaments or any interest therein, which are described in a deed, transfer or conveyance upon which this tax is due, and shall be collected as other taxes are collected.

§ 24-307. Violations. [6/8/1977, § 7, as amended under Adopting Ordinance]

Any person who shall fail, neglect or refuse to comply with any of the terms or provisions of this Part 3, or any regulation or requirement pursuant thereto and authorized thereby, shall, in addition to other penalties provided by law, upon conviction thereof, be sentenced to pay a fine of not less than \$25 nor more than \$300 and costs of prosecution, or, in default of payment of such fine and costs, to

undergo imprisonment for not more than 30 days. Such fine imposed by this section shall be in addition to any other penalty imposed by any other section of this Part 3.

§ 24-308. Severability. [6/8/1977, § 8]

The provisions of this Part 3 are severable, and if any section, clause, sentence, part, provision or exemption thereof shall be held illegal, invalid or unconstitutional, the decision of the court shall not affect or impair any of the remaining sections, clauses, sentences, parts, provisions or exemptions of this Part 3. It is hereby declared to be the intent of the Township Supervisors that this Part 3 would have been adopted if such illegal, invalid or unconstitutional section, clause, sentence, part, provision or exemption had not been included herein.

§ 24-309. Effective Date and Duration. [6/8/1977, § 9; as amended by Ord. 8-8-07-A, 8/8/2007, § 2]

This Part 3 and the tax imposed hereby shall become effective on the fifth day of July 1977 and shall remain in effect until repealed (6/8/1977). The amendment of 2007 shall become effective immediately and shall be applicable to any document made, executed, delivered, accepted or presented for recording on or after the effective date.

§ 24-310. Repealer. [Ord. 8-8-07-A, 8/8/2007, § 3]

All provisions of Chapter 24, Part 3, which are contrary to or inconsistent with the provisions of Sections 1 and 2 of the amendatory ordinance⁴ are hereby repealed. Otherwise the provisions of Chapter 24, Part 3 shall remain in full force and effect.

⁴Editor's Note: Sections 1 and 2 of the amendatory ordinance are included in §§ 24-302 and 24-109.

PART 4
Residence Tax

§ 24-401. Levy of Tax. [Res. 3/3/1964, § 1, as amended 4/13/1977, § 2]

A residence tax of \$5 per annum is hereby levied and assessed under and by virtue of the provisions of Local Tax Enabling Act of 1965 as amended upon each resident or inhabitant of the Township of Upper Paxton over the age of 18 years.⁵

§ 24-402. Short Title. [Res. 3/3/1964, § 2]

This tax shall be known and designated as a Residence Tax.

§ 24-403. Spouse Liable for Payment. [Res. 3/3/1964, § 3, as amended 4/13/1977, § 3]

The spouse of any person against whom a residence tax is levied shall be liable for the payment of such tax and collection thereof shall be made as provided by existing law.

§ 24-404. Payment. [Res. 3/3/1964, § 4]

Said tax shall be paid to the Collector of Taxes of Upper Paxton Township, Dauphin County, Pennsylvania, upon proper bill submitted therefore.

§ 24-405. Collection. [Res. 3/3/1964, § 5]

The Collector of Taxes of Upper Paxton Township, Dauphin County, Pennsylvania, shall be the collector of said residence tax, and as such, collect same pursuant to the provisions of the Local Tax Collection Law of 1945, as amended (Act No. 394).

§ 24-406. Penalties and Discounts. [Res. 3/3/1964, § 6, as amended 4/13/1977, § 4, and as amended under Adopting Ordinance]

Discounts and penalties shall be given or charged in accordance with the provisions of an ordinance enacted the 9th day of March, 1977 (Part 2 of this chapter).

§ 24-407. Exonerations. [Res. 3/3/1964, § 7]

The Board of Supervisors of the Upper Paxton Township, Dauphin County, Pennsylvania, may make exonerations for mistakes, indigent persons, deaths, removals and uncollectible bills as to said Board of Township Supervisors shall appear just and reasonable.

⁵Editor's Note: Section 10 of the 1964 resolution provided that the tax would become effective January 1, 1964, and authorized proper Township officers to prepare a tax duplicate and issue a warrant for the collection of the tax. § 1 of the 1977 ordinance amended the title of the resolution of March 3, 1964.

§ 24-408. Preparation of List of Residents. [Res. 3/3/1964, § 8, as amended 4/13/1977, § 5]

It shall be the duty of the proper assessor to prepare a list of all residents or inhabitants of the Township over the age of 18 years and return the same to the Township as prescribed by law.

§ 24-409. Notice by Taxpayer to Assessor. [Res. 3/3/1964, § 9, as amended 4/13/1977, § 6]

Every resident or inhabitant being or becoming liable for the tax herein who shall not receive a bill therefore, shall within six months from the time he or she becomes liable therefore, notify the proper assessor to include his or her name on the taxable list. Any person failing to give such notice shall be liable in a penal sum equal to such tax.

PART 5**Fees****§ 24-501. Fees Authorized. [Ord. 03-12-2014, 3/12/2014, § 1]**

The Collector of Taxes is authorized to charge fees for services rendered in the performance of the duties and responsibilities associated with the collection of taxes for Upper Paxton Township, or those taxes that the Collector of Taxes is authorized to collect. The Collector of Taxes may charge a fee for the preparation of tax certifications, a fee to any person whose check for payment is returned for insufficient funds, a fee for a duplicate tax bill or copy of tax bill, and a fee for preparation of any delinquent tax notices and any costs associated therewith, all of which fees shall be set by the Board of Supervisors by resolution from time to time. The Collector of Taxes shall retain such fees as reimbursement for expenses and time incurred in performing such duties.

