

CODIFIED ORDINANCES OF WEST MAYFIELD

PART EIGHT - BUSINESS REGULATION AND TAXATION CODE

TITLE TWO - Business Regulation

Chap. 820. Peddlers and Solicitors.

TITLE FOUR - Taxation

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CODIFIED ORDINANCES OF WEST MAYFIELD

PART EIGHT - BUSINESS REGULATION AND TAXATION CODE

TITLE TWO - Business Regulation
Chap. 820. Peddlers and Solicitors.

CHAPTER 820
Peddlers and Solicitors

820.01 Uninvited peddling and soliciting prohibited. 820.99 Penalty.

CROSS REFERENCES

Power to regulate - see Borough Code §1202(31)
(53 P.S. §46202(31))

Licensing transient retail businesses - see Borough
Code §2901 (53 P.S. §47901)

Littering - see GEN. OFF. 630.03

Sidewalk obstructions - see GEN. OFF. 630.04

Loitering - see GEN. OFF. 670.02

820.01 UNINVITED PEDDLING AND SOLICITING PROHIBITED.

The practice of going in and upon private residences in the Borough by solicitors, peddlers, hawkers, itinerant merchants or transient vendors of merchandise or services who have not been requested or invited to do so by the owners or occupants of such private residences, for the purpose of soliciting orders for the sale of merchandise or services and/or disposing of and/or peddling or hawking the same is hereby declared to be a nuisance and is prohibited. (Ord. 158. Passed 10-13-62.)

820.99 PENALTY.

Whoever violates any of the provisions of this chapter shall be fined not more than three hundred dollars (\$300.00) or imprisoned not more than thirty days or both. A separate offense shall be deemed committed each day during or on which a violation occurs or continues.

CONFIDENTIAL - SECURITY INFORMATION

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TITLE FOUR - Taxation

- Chap. 840. Earned Income Tax.
- Chap. 850. Occupational Privilege Tax.
- Chap. 860. Per Capita Tax.
- Chap. 870. Real Estate Transfer Tax.

CHAPTER 840 Earned Income Tax

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| 840.01 Definitions. | 840.07 Divulging confidential information. |
| 840.02 Levy of tax. | 840.08 Delinquency; interest and surcharge. |
| 840.03 Duties of Collector; bond; rules and regulations. | 840.09 Collection of taxes. |
| 840.04 Filing of return and payment of tax. | 840.10 Administration expenses. |
| 840.05 Collection at source; quarterly and annual returns. | 840.11 Application of tax. |
| 840.06 Examination of books and records. | 840.12 Effective period. |
| | 840.13 Separability. |
| | 840.99 Penalty. |

CROSS REFERENCES

- Authority to enact - see Act No. 511 of 1965, §2
- Annual re-enactment unnecessary - see Act No. 511 of 1965, §4
- Limitation on rate - see Act No. 511 of 1965, §8(3)
- Earned income taxes - see Act No. 511 of 1965, §§9, 11, 13
- Tax Collector - see ADM. Ch. 236

840.01 DEFINITIONS.

As used in this chapter, unless otherwise expressly stated:

- (a) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned by two or more persons.
- (b) "Business" includes any enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, copartnership, association or other entity.
- (c) "Compensation earned," "compensation paid" and "earnings" mean all salaries, wages, commissions, bonuses, incentive payments and/or other forms of compensation or remunerations, in cash or in property, received by an individual and paid directly or through an agent by an employer for services rendered.

- (d) "Corporation" means any corporation or joint stock association organized under the laws of the United States, the Commonwealth or any other state, territory or foreign country or dependency.
- (e) "Employer" means any individual, copartnership, association, corporation, governmental body or unit or any other entity, who or which employs one or more persons on a salary, wage, commission or other compensation basis.
- (f) "Net profit" means the net gain from the operation of a business, profession or enterprise, after provision for all costs and expenses incurred in the conduct thereof, either paid or accrued in accordance with the accounting system used, and without deducting taxes based upon income.
- (g) "Nonresident" means an individual, copartnership, association or other entity domiciled outside the Borough.
- (h) "Person" means a natural person, copartnership, association, corporation, firm or fiduciary. Whenever used in any clause prescribing and imposing a penalty, the term "person," as applied to associations, means the partners or members thereof, and as applied to corporations, the officers thereof.
- (i) "Resident" means an individual, copartnership, association or other entity domiciled in the Borough.
- (j) "Taxpayer" means a person, whether an individual, copartnership, association or other entity, required hereunder to file a return for earnings or net profits or to pay a tax thereon.
- (k) "Collector" means the official designated by Council to collect the tax imposed by this chapter and to administer the provisions thereof.
- (l) The singular includes the plural and the masculine includes the feminine and the neuter. (Ord. 145. Passed 4-18-58.)

840.02 LEVY OF TAX.

(a) The following taxes are hereby imposed for general Borough purposes, under the authority of the Local Tax Enabling Act (Act No. 511, of 1965, as amended):

- (1) One-half of one percent of all compensation paid after June 1, 1958, to residents;
- (2) One-half of one percent of the compensation paid after June 1, 1958, to nonresidents for work done or services rendered in the Borough;
- (3) One-half of one percent of the net profits earned after June 1, 1958, of businesses, professions and other activities conducted by residents; and
- (4) One-half of one percent of the net profits earned after June 1, 1958, of businesses, professions and other activities conducted in the Borough by nonresidents.

(b) The taxes levied under subparagraphs (a)(1) and (2) hereof 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 then under subparagraphs (a)(3) and (4) hereof shall relate to and be imposed upon the net profits of any business, profession or enterprise carried on by any owner, proprietor or other person, either individually or associated with any other person.

Such taxes shall be levied with respect to the compensation or net profits earned 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. 145. Passed 4-18-58.)

840.03 DUTIES OF COLLECTOR; BOND; RULES AND REGULATIONS.

The collector is hereby designated as the receiver of the tax imposed by this chapter. 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 chapter, the cost 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 to do so by a taxpayer, and shall keep a record showing the amount received by him from each taxpayer under this chapter and the date of the receipt of such payment. The Borough Solicitor is hereby authorized to prescribe rules and regulations relating to any matter or thing pertaining to the administration and enforcement of this chapter. Such rules and regulations shall be inscribed by the collector into a book kept for that purpose and open to the public for inspection. Such rules and regulations shall have the same force and effect as if they had been incorporated into this chapter.

(Ord. 145. Passed 4-18-58.)

840.04 FILING OF RETURN AND PAYMENT OF TAX.

Every person whose earnings or net profits are subject to any tax imposed by this chapter shall, on or before June 1 of each year, make and file a return with the collector. Such return shall be filed on forms prescribed by the Borough Solicitor, furnished at the expense of the Borough, and obtainable from the collector. The information on such 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 the net profit earned by him during the preceding year; the amount of tax due to the Borough under this chapter; the amount of tax on salaries, wages, commissions and other compensation or net profits paid by such taxpayer for the period covered by such return to the Borough and/or to any other political subdivision of the Commonwealth, including the School District of the Borough; and such other pertinent information as may be required. However, where a return is made for a fiscal year or for any other period different from a calendar year, such return shall be made within seventy-five days after the close of such fiscal year.

The person making such return shall, at the time of filing thereof, pay to the collector the amount of tax shown to be due thereon, less any credits of tax withheld by an employer from compensation earned, less any credits and deductions allowed pursuant to the Local Tax Enabling Act for any concurrent period of a like tax paid to any other political subdivision of the Commonwealth by any resident of such political subdivision. However, any taxpayer, other than those from whom the tax imposed by this chapter has been withheld 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 quarterly installments, the first installment thereof on or before March 1 and the other installments thereof on or before June 1, September 1 and December 1 of each year. Where the sole income of any person subject to any tax under this chapter is in the form of compensation paid by an employer

and where the entire tax due by an employee has been withheld by his employer and a return thereof made to the collector, such an employee shall not be required to file a return thereof. However, if such an employee is a nonresident and is also subject to a like tax imposed by any political subdivision within the Commonwealth of which he is a resident, such employee shall file a return with the collector who is hereby authorized to refund to such employee any difference to which he is entitled under the provisions of the Local Tax Enabling Act. (Ord. 145. Passed 4-18-58.)

840.05 COLLECTION AT SOURCE; QUARTERLY AND ANNUAL RETURNS.

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 one-half of one percent of the amount of compensation for such period. Such employer shall, quarterly, make a return and pay over to the collector the amount of tax deducted, or the balance of any tax deducted and not previously, during such quarter, remitted to the collector. Such quarterly returns shall be filed and the tax due therewith paid on or before the last day of the month following the close of each of the quarters ending March 31, June 30, September 30 and December 31. Such returns shall be on a form furnished by or obtainable from the collector and shall set forth the total amount of compensation paid by each employer to the collector for the quarter, and the balance remitted therewith. In addition thereto, every employer shall file an annual return, which shall be on a form furnished by and obtainable from the collector and shall set forth the name and residence of each employee of such employer during all or part of the preceding year; the amount of compensation earned by such employees during the preceding year; and any other pertinent information that may be required. However, the failure or omission by any employer, located either within or outside of the Borough, to deduct such tax and to make such return to the collector shall not relieve an employee from the payment of such tax or compliance with regulations, with respect to making returns and the payment thereof, as may be established under this chapter. (Ord. 145. Passed 4-18-58.)

840.06 EXAMINATION OF BOOKS AND RECORDS.

The collector or any other person designated by Council for the purpose is hereby authorized to examine any of the books, papers and records of any employer or supposed 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 chapter. Every such employer or supposed employer or taxpayer or supposed taxpayer is hereby directed and required to give to the collector or such other authorized person the means, facilities and opportunity for such examinations and investigations as are hereby authorized. (Ord. 145. Passed 4-18-58.)

840.07 DIVULGING CONFIDENTIAL INFORMATION.

Any information gained by the 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 chapter shall be confidential except for official purposes, and except in accordance with proper judicial order or as otherwise provided by law. No person shall disclose such information.

The collector is hereby 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 such collector, whether as parties or as witnesses, whom the collector believes to have knowledge of such income. (Ord. 145. Passed 4-18-58.)

840.08 DELINQUENCY; INTEREST AND SURCHARGE.

All taxes imposed under this chapter remaining unpaid after they become due shall bear interest, in addition to the amount of the unpaid tax, at the rate of six percent per year, and the person against whom such tax is imposed shall be further liable to a penalty of one-half of one percent of the amount of the unpaid tax for each month or fraction of a month for the first six months of delinquency.

(Ord. 145. Passed 4-18-58.)

840.09 COLLECTION OF TAXES.

All taxes imposed by this chapter, together with all penalties, interest and costs, shall be recoverable by the Borough Solicitor as debts of like amount are by law recoverable. (Ord. 145. Passed 4-18-58.)

840.10 ADMINISTRATION EXPENSES.

All expenses incurred in the administration of this chapter shall be paid by the Borough. (Ord. 145. Passed 4-18-58.)

840.11 APPLICATION OF TAX.

This chapter shall not apply to any person or property as to whom or which it is beyond the legal power of the Borough to impose the tax or duties herein provided for.

(Ord. 145. Passed 4-18-58.)

840.12 EFFECTIVE PERIOD.

This chapter shall go into effect on June 1, 1958, and shall continue in force on a calendar or fiscal year basis, as the case may be, without annual re-enactment unless the rate of the tax is subsequently changed.

840.13 SEPARABILITY.

If any sentence, clause, section or other part of this chapter 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 chapter. It is hereby declared to be the intent of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or other part of this chapter not been included herein.

(Ord. 145. Passed 4-18-58.)

840.99 PENALTY.

(a) Any person who fails, neglects or refuses to make any declaration or return required by this chapter, any employer who fails, neglects or refuses to register or to pay the tax deducted from his employees, or fails, neglects or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the officer or any agent designated by him to examine his books, records and papers, and any person who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this chapter, shall be fined not more than five hundred dollars (\$500.00) for each offense and, in default of the payment thereof, shall be imprisoned not more than thirty days.

(b) Any person who divulges any information which is confidential under the provisions of this chapter shall be fined not more than five hundred dollars (\$500.00) for each offense and, in default of the payment thereof, shall be imprisoned not more than thirty days.

(c) The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this chapter.

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

CHAPTER 860 Per Capita Tax

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| 860.01 Levy of tax. | 860.05 Application of tax. |
| 860.02 Date for determining tax liability and payments. | 860.06 Separability. |
| 860.03 Administration of tax. | 860.99 Penalty. |
| 860.04 Delinquency; suits for collection. | |

CROSS REFERENCES

- Authority to enact - see Act No. 511 of 1965,
§2
- Annual re-enactment unnecessary - see Act
No. 511 of 1965, §4
- Limitation on rate - see Act No. 511 of 1965,
§8(1)
- Tax Collector - see ADM. Ch. 236

860.01 LEVY OF TAX.

For general revenue purposes a tax, known as the per capita tax, is hereby levied on each person twenty-one years of age or older having his residence in the Borough in the amount of five dollars (\$5.00) per year per person. Such tax shall be levied for the year 1971 and for each year thereafter so long as it remains in effect in accordance with the provisions of the Local Tax Enabling Act (Act No. 511, of 1965, as amended). (Ord. 185. Passed 5-15-71.)

860.02 DATE FOR DETERMINING TAX LIABILITY AND PAYMENTS.

Each person twenty-one years of age or older on January 1, 1971, shall be subject to payment of the tax and each person who becomes of age during the year 1971 shall become subject to the tax and liable for the payment thereof upon reaching such age. Those already subject to the tax in accordance with the provisions of this chapter shall make payment of the same to the Tax Officer on July 30, 1971, and each year thereafter and those who first become subject to the tax shall make payment of the same not later than thirty days after their twenty-first birthday. (Ord. 185. Passed 5-15-71.)

860.03 ADMINISTRATION OF TAX.

(a) It shall be the duty of the Tax Officer to accept and receive payments of the tax and to keep a record thereof, showing the amount received by him together with the date the tax was received.

(b) The Tax Officer is hereby charged with the administration and enforcement of this chapter and is hereby authorized to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this chapter. (Ord. 185. Passed 5-15-71.)

860.04 DELINQUENCY; SUITS FOR COLLECTION.

(a) In the event that any tax under this chapter remains due and unpaid thirty days after the due date set forth in Section 860.02, the Tax Officer may sue for recovery of any such tax together with the interest and penalty thereon.

(b) If, for any reason, the tax is not paid when due, interest at the rate of six percent per year on the amount of such tax shall be calculated from the due date of such tax and a penalty of five percent shall be added to the flat rate of such tax for nonpayment thereof. Where suit is brought for the recovery of the tax, the individual liable therefor shall, in addition, be responsible and liable for the cost of collection. (Ord. 185. Passed 5-15-71.)

860.05 APPLICATION OF TAX.

(a) Nothing contained in this chapter shall be construed to authorize the Borough to levy and collect the tax hereby imposed on any person not within the taxing power of the Borough under the Constitution of the United States and under the law of the Commonwealth.

(b) If the tax hereby imposed is held by any court of competent jurisdiction to be in violation of the Constitution of the United States or the law of the Commonwealth as to any individual, the decision of the court shall not affect or impair the right to impose or collect such tax from, or the validity of the tax so imposed on, other persons or individuals as herein provided. (Ord. 185. Passed 5-15-71.)

860.06 SEPARABILITY.

The provisions of this chapter are separable and if any of such provisions is held invalid or unconstitutional, the decision of the court shall not affect or invalidate any of the remaining provisions. It is hereby declared to be the legislative intent that this chapter would have been adopted if such illegal, invalid or unconstitutional provision had not been included therein. (Ord. 185. Passed 5-15-71.)

860.99 PENALTY.

Whoever makes any false or untrue statement on any return required by this chapter or refuses to abide by any regulation of the Tax Officer promulgated pursuant thereto or fails or refuses to file a return required by this chapter or fails to make payment of the tax imposed by this chapter, shall be fined not more than one hundred dollars (\$100.00) for each offense and, in default of the payment thereof, shall be imprisoned not more than thirty days. (Ord. 185. Passed 5-15-71.)

CHAPTER 870 Real Estate Transfer Tax

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| <p>870.01 Definitions.</p> <p>870.02 Levy of tax.</p> <p>870.03 Liability of parties.</p> <p>870.04 Payment of tax.</p> <p>870.05 Tax collector.</p> <p>870.06 Certificate or copy of sales agreement required.</p> | <p>870.07 Delinquency; interest; collection costs.</p> <p>870.08 Violations.</p> <p>870.09 Enforced collection.</p> <p>870.10 Separability.</p> <p>870.99 Penalty.</p> |
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CROSS REFERENCES

- Authority to enact - see Act. No. 511 of 1965, §2
- Annual re-enactment unnecessary - see Act No. 511 of 1965, §4
- Limitation on rate - see Act No. 511 of 1965, §8(5)
- Tax Collector - see ADM. Ch. 236

870.01 DEFINITIONS.

As used in this chapter, unless the context clearly indicates a different meaning:

- (a) "Person" means a natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, the term, as applied to associations, means the partners or members thereof, and as applied to a corporation, the officers thereof.
- (b) "Transfer of real property" means every transfer of lands, tenements or hereditaments within the Borough, or any interest therein, by quitclaim, grant, bargain, sale or otherwise conveyed to a grantee, purchaser or any other person by deed or instrument of conveyance, but does not include a transfer of the same when the transfer is by will or mortgage or the intestate laws of the Commonwealth; or a transfer by the owner of previously occupied residential premises; or a transfer between corporations and the shareholders thereof operating housing projects pursuant to the housing and redevelopment assistance law; or a transfer between nonprofit industrial development agencies and industrial corporations purchasing from them; or a transfer to nonprofit industrial development agencies; or a transfer between husband and wife; or a transfer between persons who were previously husband and wife but who have since been divorced, provided such transfer is made within three months of the date of the granting of the final decree of divorce

and the property or interest therein, subject to such transfer, was acquired by the husband and wife or husband or wife prior to the granting of the final decree of divorce; or a transfer between a parent and child or the spouse of such a child, or between a parent and trustee for the benefit of a child or the spouse of such child, by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises or on a correctional deed without consideration; or a transfer to the United States, the Commonwealth or any of their instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings; or reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation, which reconveyance may include property line adjustments, provided such reconveyance is made within one year from the date of condemnation; or leases; or a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debt; or a privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to a State tax or license fee.

- (c) "Value," in the case of any transfer of real property, or any interest therein, means the amount of the actual consideration therefor, including liens or other encumbrances thereon and ground rents, or a commensurate part of the liens or other encumbrances thereon and ground rents where such liens or other encumbrances and ground rents also encumber or are charged against other lands, tenements or hereditaments; and when the deed or instrument of conveyance is determined from the price set forth in or actual consideration for the contract of sale, or, in the case of a gift, or any other deed or instrument of conveyance without consideration, from the actual monetary worth of the lands, tenements or hereditaments conveyed, which in either event shall not be less than the amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes. (Ord. 188. Passed 11-10-72.)

870.02 LEVY OF TAX.

For general revenue purposes a tax is hereby levied upon each and every transfer of real property, or of any interest in real property, situate within the boundaries of the Borough, at the rate of five mills or one-half of one percent of the actual value of such real property, or interest in such real property, regardless of where the deeds or instruments of conveyance are made, executed or delivered or where the actual settlements on such transfer are made or take place. Where only a portion of the real estate so transferred was within the boundaries of the Borough the transfer of that portion only shall be taxed. (Ord. 188. Passed 11-10-72.)

870.03 LIABILITY OF PARTIES.

The tax shall be paid by the grantors named in the deed or instrument of conveyance, but the grantees named therein shall be secondarily liable.
(Ord. 188. Passed 11-10-72.)