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PART 1

REAL ESTATE TAX

§24-101. Installment Payment of Taxes Authorized.

1. In addition to the methods now prescribed by law, annual taxes for general Borough purposes assessed upon real property, may hereafter be collected and paid in four periodic installments in the following manner:
 - A. The first installment, being 25% of the total tax, shall be due and payable on or before September 1 and shall be delinquent on and after September 30 of each and every year.
 - B. The second installment, being 25% of the total tax, shall be due and payable on or before October 1 and shall be delinquent on and after October 31 of each and every year.
 - C. The third installment, being 25% of the total tax, shall be due and payable on or before November 1 and shall be delinquent on and after November 30 of each and every year.
 - D. The fourth installment, being 25% of the total tax, shall be due and payable on or before December 1 and shall be delinquent on and after December 31 of each and every year.
2. To each installment, on the date when it becomes delinquent, a penalty of 5% shall be added. No discount shall be allowed upon taxes paid in installments.

(Ord. 304, 3/12/1942, §1)

§24-102. Evidence of Intent to Pay Taxes on Installment Plan; Effect of Failure to Evidence.

The payment of the first installment, by a taxpayer, before the same becomes delinquent, shall conclusively evidence an intention to pay his, her or its taxes on the installment plan as herein provided. Where a taxpayer shall fail to evidence an intention to pay on the installment plan as hereinbefore provided, his, her or its taxes shall become due and payable and be collected, under existing laws, subject to the discounts, penalties and interest provided by such laws.

(Ord. 304, 3/12/1942, §2)

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§24-103. Tax Discount and Penalty Rates Established.

1. All taxpayers subject to the real estate tax levied by the Borough of Ambler shall be entitled to a discount of 2% of the amount of the tax upon making payment of the whole amount of the tax for any year within two months of the date of the original tax notice.
2. All taxpayers subject to the real estate tax levied by the Borough of Ambler who fail to make payment of any such taxes charged against them for four months after the date of the original tax notice for any year shall be charged a penalty of 10%, which penalty shall be added to the taxes by the Tax Collector and collected by him.

(Ord. 304, 3/12/1942; as added by Ord. 785, 11/21/1983)

PART 2

LOCAL SERVICES TAX

§24-201. Tax Established.

There is hereby established a tax in the Borough of Ambler known as the Local Services Tax.

(Ord. 994, 12/19/2005; as amended by Ord. 1013, 12/17/2007)

§24-202. Imposition and Rate.

Such tax is imposed upon each and every individual who is employed within the Borough of Ambler. In the event that an individual is employed in more than one municipality that collects such tax, the tax shall be imposed in accordance with the order of priority set forth in the Local Tax Enabling Act, 53 P.S. §6902(9). The rate of the tax is hereby established at \$52 per annum, per employee.

(Ord. 994, 12/19/2005; as amended by Ord. 1013, 12/17/2007)

§24-203. Exemption From Payment.

Persons who earn less than \$12,000 per annum in salaries, wages, commissions, or any other form of compensation are hereby exempted from the payment of all or any portion of the tax hereby adopted. The following military personnel are exempt from the Local Services Tax: members of any reserve component called to active duty and honorably discharged veterans who served in any war or armed conflict and who are either blind, paraplegic, double or quadruple amputee or 100% disabled as a result of such service. Persons who at the start of a calendar year reasonably anticipate earning less than \$12,000 per year may obtain an "up front" exemption pursuant to a form to be made available by the employer and to be filed with the employer and Borough, with W-2 forms from the prior year attached. Withholding from any exempted employee must restart upon a determination from the Borough or employer that the employee has or will earn more than \$12,000 for the subject year, with the next return including a "catch up" payment to bring the employee current.

(Ord. 994, 12/19/2005; as amended by Ord. 1013, 12/17/2007)

§24-204. Purpose.

Funds derived from the local services tax shall only be used for emergency services, including medical, police and fire services; road construction and maintenance; reduction

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of property taxes; and, if implemented, for a homestead or farmstead exclusion. Twenty-five percent of the total revenues from the tax must be used for emergency services.

(Ord. 994, 12/19/2005; as amended by Ord. 1013, 12/17/2007)

§24-205. Collection at Source.

Each employer within the Borough of Ambler is hereby charged with the duty of collecting the said tax of \$52 per year, in accordance with the terms of this Part, from each employee who engaged in an occupation, as herein defined, for the benefit of said employer or in the service of said employer within the Borough of Ambler. The tax shall be collected each pay period in an amount equal to 52 divided by the number of pay periods worked by the employee, i.e., \$2 per pay period if there are 26 pay periods. Such monies shall be remitted to the Borough by the close of business on the 30th day following the end of each quarter. Self-employed persons shall submit the tax on a quarterly basis. In the case of a taxpayer who has more than one job in municipalities that each collect the tax, the priority for collection is first, where the taxpayer/employee is principally employed or has a principal office; second, where he or she lives and also works, even if it is not principal employment; and third, the municipality where the taxpayer is employed that is nearest in miles to his or her residence. In the event of any overpayment by the employer, refunds will include legal interest only when the Borough fails to make a refund within 75 days of request or January 30 of the year after the tax year in which the overpayment was made. There shall be no refunds of less than \$1. Any employer who fails to collect and remit the tax shall be in violation of this Part and, upon conviction, may be ordered to pay \$600 per day, plus costs, and shall be subject to imprisonment for up to 30 days. Each day of violation constitutes a separate offense.

(Ord. 994, 12/19/2005; as amended by Ord. 1013, 12/17/2007)

§24-206. Tax Collector.

The Borough Tax Collector or any agent of the Borough authorized in writing by the Tax Collector is authorized to examine the payroll and related records of any employer to verify compliance with this Part. All information reviewed by the Tax Collector or agent shall remain strictly confidential except as required to prosecute violations or as required by court order. Any person violating such confidentiality provisions is in violation of this Part and subject to the penalties set forth in §24-205.

(Ord. 994, 12/19/2005)

§24-207. Effective Date.

This Part shall be effective January 1, 2006, and the duty to collect and remit such tax shall commence that date and be applicable for 2006 and all subsequent years unless such tax is modified or abolished.

(Ord. 994, 12/19/2005)

PART 3

REALTY TRANSFER TAX

§24-301. Short Title.

This Part shall be known as the “Realty Transfer Tax Ordinance of Borough of Ambler.”

(Ord. 848, 3/20/1989)

§24-302. 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 Ambler Borough 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.

(Ord. 848, 3/20/1989)

§24-303. Definitions.

ASSOCIATION — a partnership, limited partnership or any other form of unincorporated enterprise owned or conducted by two or more person 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 will, 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 §24-402 of this Part.

FAMILY FARM CORPORATION — a corporation of which as 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 of agriculture shall not be deemed to include:

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- 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 Borough, 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 or 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 few persons and which:

- A. Derives 60% or more of its annual gross receipts from the ownership or disposition of real estate.

- 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 actively 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.
- 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 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 factor developed by the Pennsylvania Department of Revenue for Pennsylvania realty transfer tax base calculations.
- C. In the case of an easement or other interest in real estate the value of which is not determinable under subsection (A) or (B), the actual monetary worth of such interest.

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

(Ord. 848, 3/20/1989)

§24-304. Imposition of Tax: Interest.

1. 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% 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.
2. The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by (the record/other designee) whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth.
3. It is the intent of this Part that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, 53 P.S. §6901 et seq., so that if any other political subdivision shall impose or hereafter shall impose such tax on the same person or transfer then the tax levied by the Borough Council under the authority of that Act shall during the time such duplication of the tax exists, except as hereinafter otherwise provided, be 1/2 of the rate and such 1/2 rate shall become effective without any action on the part of Borough Council; provided, however, that the Borough Council and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rate to 1/2 of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under the Local Tax Enabling Act.
4. Any tax imposed under this section 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.

(Ord. 848, 3/20/1989; as amended by Ord. 1003, 12/18/2008)

§24-305. 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 Part. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax.

(Ord. 848, 3/20/1989)

§24-306. Excluded Transactions.

1. The tax imposed by §24-304 shall not be imposed upon:
 - A. A transfer to the Commonwealth or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments; provided, said reconveyance is made within one year from the date of condemnation.
 - B. A document which the Borough Council is prohibited from taxing under the Constitution or statutes of the United States.
 - C. 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.
 - D. 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.
 - E. A transfer of division in kind for no or nominal actual consideration or 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, a tax is due on the excess.
 - F. A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced; provided, the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother and sister or spouse of a brother or sister and between a grandparent and

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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.

- G. A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.
- H. 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.
- I. A transfer for no or nominal actual consideration from trustee to a beneficiary of an ordinary trust.
- J. A transfer for no or nominal actual consideration from trustee to successor trustee.
- K. A transfer for no or nominal actual consideration agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this Part. 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 subsection.
- L. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the Borough Council reasonably determines that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this Part.
- M. 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.
- N. 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.

- O. 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.
 - P. 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.
 - Q. Any transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.
 - R. A transfer to a conservancy which possesses a tax exempt status pursuant to §501(c)(3) of the Internal Revenue Code of 1954, (68A, Stat. 3, 26 U.S.C. §501(c)(3)) and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.
 - S. 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.
 - T. A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation.
 - U. A transaction wherein the tax due is \$1 or less.
 - V. Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.
2. 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 Part.

(Ord. 848, 3/20/1989)

§24-307. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof.

Except as otherwise provided in §24-306 documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this Part, corporations and associations are entities separate from their members, partners, stockholders or shareholders.

(Ord. 848, 3/20/1989)

§24-308. Acquired Company.

1. 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.
2. 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 Part.
3. 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.

(Ord. 848, 3/20/1989)

§24-309. Credits Against Tax.

1. 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.
2. 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.

3. 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.
4. 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.
5. 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 carryover credit shall be allowed.

(Ord. 848, 3/20/1989)

§24-310. Extension of Lease.

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

(Ord. 848, 3/20/1989)

§24-311. Proceeds of Judicial Sale.

The tax herein imposed shall be fully paid and have priority out of the proceeds or 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.

(Ord. 848, 3/20/1989)

§24-312. Duties of Recorder of Deeds.

1. 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 Borough Council based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania Realty Transfer Tax, without compensation from Borough Council.

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2. 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.
3. On or before the tenth of each month, the recorder shall pay over to Borough Council 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 2% commission shall be paid to the County.
4. 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.
5. The Recorder of Deeds is authorized to make such redeterminations and such refunds or demands for such further payments on behalf of the Borough as it deems appropriate and in arriving at such conclusions may rely solely on the decision of the Commonwealth as to such matters in the collection of the Pennsylvania Realty Transfer Tax.

(Ord. 848, 3/20/1989)

§24-313. 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 the 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 Part. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. The provisions of this Section shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationships. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the documents 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 Part.

(Ord. 848, 3/20/1989)

§24-314. Civil Penalties.

1. If any part of underpayment of tax imposed by this Part is due to fraud, there shall be added to the tax an amount equal to 50% of the underpayment.

2. In the case of failure to record a declaration required under this Part 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.

(Ord. 848, 3/20/1989)

§24-315. Lien.

The tax imposed by this Part shall become a lien upon the lands, tenements or hereditaments or any interest therein lying, being situated, wholly or in part within the boundaries of the Borough of Ambler, 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 Part, said lien to begin at the time when the tax under this Part 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 Montgomery 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.

(Ord. 848, 3/20/1989)

§24-316. Enforcement.

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

(Ord. 848, 3/20/1989)

§24-317. Regulations.

The Manager of Ambler Borough 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 Part.

(Ord. 848, 3/20/1989)

PART 4

AMUSEMENT TAX

§24-401. Short Title.

This Part shall be known and may be cited as the “Borough of Ambler Amusement Tax Ordinance.”

(Ord. 779, 6/20/1983, §1)

§24-402. Definitions.

Unless otherwise expressly stated, the following terms shall have, for the purpose of this Part, the meanings herein indicated:

ADMISSION — monetary charge of any character whatever, including donations, contributions and dues or membership fees (periodical or otherwise) charged or paid for the privilege or attending or engaging in amusements as hereinafter defined. “Admission” shall not include any tax added to the charge.

AMUSEMENT — all manner and form of entertainment including, among others, the following: theatrical performance, operatic performance, carnival, circus, show, concert, lecture, sports event, vaudeville show, side show, amusement park and all forms of entertainment therein, dancing, golf, bowling, billiards or pool, athletic contests, including wrestling matches, boxing and sparring exhibitions, football, basketball and baseball games, ice skating, roller skating, tennis, hockey, bathing, swimming, archery, shooting, riding, racing and other forms of diversion, sport, pasttime or recreation, shows, exhibitions, contests, displays and games for which admission is charged or paid.

PERSON — any natural person, firm, association, co-partnership or corporation.

PRODUCER — any person, as herein defined, conducting any place of amusement as herein defined, where the general public or a limited or selected number thereof, may, upon the payment of an established price, attend or engage in any amusement.

(Ord. 779, 6/20/1983, §2)

§24-403. Imposition of Tax.

1. A tax is hereby imposed, for general revenue purposes, at the rate of 10% of the price of admission to each and every amusement within the Borough of Ambler for which the individual admission price is 10¢ or more.

TAXATION, SPECIAL

2. Provided, the tax herein levied and imposed shall not be charged and collected on admissions to motion picture exhibitions and sound motion picture exhibitions, having no form of live entertainment, vaudeville or theatrical performance in connection therewith, for so long as the charge and collection of such tax is prohibited by the Local Tax Enabling Act or other applicable law. In the event such prohibition shall cease, the tax herein levied shall be so collected and charged.
3. Provided further, the tax herein levied and imposed shall not be charged and collected on the monetary charge paid by any bona fide student in a public school or college for the privilege of attending amusements conducted or participated in by such school or college.
4. Provided further, the tax levied and imposed shall not be charged and collected on the amount paid for admission to any form of entertainment accompanying or incidental to the serving of food or drink or the sale of merchandise, where the charge for admission is wholly included in the price paid for food, refreshment or merchandise, and the price for food, refreshment or merchandise is not increased during the time when such entertainment is offered. In the event that the price of such food, refreshment or merchandise is increased during such times as the entertainment is offered, then such increase in the price as is paid by one purchasing such food, refreshment or merchandise shall be deemed to be an admission.
5. Provided further, the tax herein levied and imposed shall not be charged and collected on admissions to any form of entertainment, regardless of the nature thereof, where the proceeds thereof, after payment of reasonable expenses, inure exclusively (1) to the benefit of any charitable organization or any religious organization whose status is evidenced by proof of Internal Revenue Service tax exemption, or (2) to the benefit of any volunteer fire company of the Borough of Ambler.

(Ord. 779, 6/20/1983, §3)

§24-404. Rate of Tax.

1. Where the price is fixed or established, the tax shall be collected on each admission of 10¢ or more according to the following table:

Price	Tax
1¢ to 9¢	None
10 to 19¢	1¢
20¢ to 29¢	2¢
30¢ to 39¢	3¢
30¢ to 49¢	4¢
50¢ to 59¢	5¢

Price	Tax
60¢ to 69¢	6¢
70¢ to 79¢	7¢
80¢ to 89¢	8¢
90¢ to 99¢	9¢

2. If the price is \$1 or more, the tax hereby imposed shall be 10% of each dollar or price plus the following additional charges upon any fraction part of a dollar in excess of even dollar amounts:

Price	Tax
1¢ to 9¢	None
10¢ to 19¢	1¢
20¢ to 29¢	2¢
30¢ to 39¢	3¢
40¢ to 49¢	4¢
50¢ to 59¢	5¢
60¢ to 69¢	6¢
70¢ to 79¢	7¢
80¢ to 89¢	8¢
90¢ to 99¢	9¢

3. Where the price is not fixed or established, the tax shall be collected based upon the gross admissions collected.

(Ord. 779, 6/20/19983, §4)

§24-405. Permits and Fees.

1. On and after September 1, 1983, any person desiring to conduct, or to continue to conduct, any amusement within the Borough of Ambler, Montgomery County, Pennsylvania, shall before conducting the same file with the Borough an application on a form to be furnished by the Borough, for an annual amusement permit or a temporary amusement permit, as the case may be, and shall pay the fee for such permit required by this Section. In the case of any amusement that is to continue for longer than 30 days, an annual amusement permit shall be issued at a fee of no charge. In the case of any amusement that is to continue for a period of 30 days or less, a temporary permit shall be issued at a fee of no charge.

TAXATION, SPECIAL

2. Annual permits shall expire on December 31 of the year in which issued. Temporary permits shall be valid until the last day the amusement is conducted, but not exceeding 30 days from date of issue. The permit application shall provide the following information:
 - A. Whether a temporary or a permanent permit.
 - B. The name and address of the person receiving the permit.
 - C. The location of the amusement covered by the permit.
 - D. The type of amusement.
 - E. The period for which the permit is issued.
 - F. The number of the permit.
 - G. The date when the permit is issued.
 - H. The signature of the applicant.
3. Every permit shall be issued in duplicate. The original shall be given to the person applying for the permit and the duplicate shall be kept on file by the Borough.
4. In case of the loss, defacement or destruction of any permit, the person to whom the permit was issued shall apply to the Borough for reissuance.

(Ord. 779, 6/20/1983, §5)

§24-406. Collection and Payment.

1. Producers shall collect the tax imposed by this Part and shall be liable to the Borough of Ambler, Montgomery County, Pennsylvania, or agents thereof, for the payment of same into the Borough treasury, as hereinafter provided in this Part.
2. Where permits are obtained for conducting temporary amusements by persons who are not the owners, lessees, or custodians of the place where the amusements are to be conducted, or where the temporary amusement is permitted by the owner, lessee or custodian of the place where the amusements are to be conducted, or where the temporary amusement's permitted by the owner, lessee or custodian of any place to be conducted without the procurement of a permit or permits required by this Part, the tax imposed by this Part shall be paid by the owner, lessee or custodian of such place where such temporary amusement is held or conducted unless paid by the producer conducting the amusement.

(Ord. 779, 6/20//1983, §6)

§24-407. Reports by Permit Holders; Daily Payments by Temporary Permit Holders.

1. Every holder of a permanent permit shall, on or before the last day of every calendar month, transmit to the Borough a report under oath or affirmation, on a form to be furnished by the Borough, of the total amount of admissions charged and collected by him during the last preceding calendar month and of the total amount of tax due thereon under this Part, and at the same time shall pay over to the Borough the entire amount of said tax.
2. Every holder of a temporary permit shall, at the close of each day on which the amusement is held, pay over to the Borough the amount of tax due under this Part from such person upon admissions charged or collected for such day and at the same time shall submit to the Borough a report on the form to be furnished by the Borough of the total admissions charged or collected on such day and the total amount of tax due under this Part, on such admissions. On the day of expiration of such temporary permit, the person to whom such permit is issued, shall, in addition, submit to the Borough a report on a form to be furnished by the Borough, under oath or affirmation, of all admissions charged or collected during the period in which such temporary permit was in effect and of all taxes due, and the same time pay over to the Borough the entire amount of all taxes due and remaining unpaid.
3. Provided, that any holder of a temporary permit who is a resident of the Borough of Ambler, Montgomery County, Pennsylvania, or who has a permanent place of business therein, may submit the reports hereinabove required of the holder of a temporary permit on the day following the days hereinabove specified.
4. Provided, that in every case, the Borough shall furnish to the person paying any tax levied under this Part a receipt for the payment of such tax.

(Ord. 779, 6/20/1983, §7)

§24-408. Penalties Added to Unpaid Tax.

If any report required to be filed in pursuance of this Part shall not be filed within the prescribed time, or if any tax levied in pursuance of this Part shall not be paid when due, a penalty of 10% of the amount of the tax due and unpaid shall be added thereto, if the failure to file the return or to pay the tax is for not more than 30 days, with an additional 10% for each additional 30 days, or fraction thereof, during which failure continues, not to exceed 25% of the aggregate.

(Ord. 779, 6/20/1983, §8)

§24-409. Records to be Kept; Confidential Information.

TAXATION, SPECIAL

1. Every person required by the provisions of this Part to pay to the Borough of Am-
bler, Montgomery County, Pennsylvania, any tax on admissions must keep or
cause to be kept an accurate record of admissions and reduced rate of admissions.
The records must show as to each class of admissions:
 - A. All figures and other information necessary to determine the amount of tax
due.
 - B. The amount of tax due.
2. The records must be kept on file at the place of business or at some other conven-
ient location, and shall be available for inspection by the Borough or its designee.
3. Such records shall contain sufficient information to enable the Borough or its de-
signee to determine whether the correct amount of tax has been paid.
4. Any information gained by the Borough or its designee as a result of any reports
or investigations required or authorized by this Part shall be confidential, except
for official purposes, and except in accordance with proper judicial order, or as
otherwise provided by law. Any divulgence of any such information so gained is
hereby declared to be a violation of this Part.

(Ord. 779, 6//20/1983, §9)

§24-410. Verification of Reports.

The Borough or its designee is hereby authorized to examine any relevant books, papers
and records of any person required under this Part to secure a permit, in order to verify
the accuracy of any report made or to ascertain and assess the tax imposed by this Part.

(Ord. 779, 6//20/1983, §10)

§24-411. Assessment of Tax by Borough: Appeals.

1. If any person required to secure a permit under this Part shall fail to file a report
at the time stipulated by this Part or shall file a report which on the face appears
inaccurate, incorrect or incomplete, the Borough shall make an assessment of
such tax, or any deficiency thereof, against such person of the amount of the tax or
deficiency, for which such person is liable, or appears to be liable, to which such
assessment the penalties herein provided shall be added, and the aggregate
amount so obtained shall be the basis of taxation.
2. After such assessment, the Borough shall give written notice of such assessment
to the person liable for the tax imposed thereby. Such assessment shall finally and
irrevocably fix and determine the tax due unless such person shall appeal in writ-
ing to the Borough for a hearing within 30 days of the date of such notice. Such

hearing by the Borough shall be held within 30 days of the request for hearing. Any person aggrieved by any decision of the Borough shall have the right of appeal to the Court of Common Pleas of Montgomery County within 30 days from the date of such decision: provided, however, that such appeal shall not act as a supersedeas unless specifically allowed by the Court. Promptly upon the filing of such appeal, the petitioner shall serve a copy of the petition therefor and any rule granted by the Court upon the Borough.

(Ord. 779, 6//20/1983, §11)

§24-412. Recovery of Tax.

All taxes imposed by this Part, together with all penalties, shall be recoverable by the Borough of Ambler as other debts of like amounts are recoverable.

(Ord. 779, 6/20/1983, §12)

§24-413. Penalty for Violation.

Any person, firm or corporation who shall violate any provision of this Part shall, upon conviction thereof, be sentenced to pay a fine of not less than \$600 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. Each day that a violation of this Part continues or each Section of this Part which shall be found to have been violated shall constitute a separate offense.

(Ord. 779, 6/20/1983, §13; as amended by Ord. 785, 11/21/1983; and by Ord. 991, 8/15/2005)

PART 5

EARNED INCOME AND NET PROFITS TAX

§24-501. Definitions.

All terms defined in the Local Tax Enabling Act shall have the meanings set forth therein. The following terms shall have the meanings set forth herein:

COLLECTOR — the person or entity appointed as tax officer pursuant to the Local Tax Enabling Act to collect the tax.

EFFECTIVE DATE — January 1, 2012.

ENACTMENT — this Part 5.

GOVERNING BODY — Ambler Borough Council.

LOCAL TAX ENABLING ACT — the Local Tax Enabling Act, as set forth in 53 P.S. § 6901 et seq. while such numbering and provisions remain in effect under Act 32 of 2008, and as set forth in 53 P.S. § 6924.101 et seq. when such numbering and provisions become effective under Act 32, and as amended in the future.

TAX — the tax imposed by this enactment.

TAX RETURN — a form prescribed by the collector for reporting the amount of tax or other amount owed or required to be withheld, remitted, or reported under this enactment or the Local Tax Enabling Act.

TAX YEAR — the period from January 1 to December 31.

TAXING AUTHORITY — Ambler Borough.

TCC — the Tax Collection Committee established to govern and oversee the collection of earned income tax within the TCD under the Local Tax Enabling Act.

TCD — any tax collection district to which the taxing authority or any part of the taxing authority is assigned under the Local Tax Enabling Act.

(Ord. 858, 9/17/1990; as amended by Ord. 908, 11/30/1994; and by Ord. 1060, 9/20/2011)

§24-502. Imposition of Tax.

1. **General Purpose Resident Tax.** The taxing authority hereby imposes a tax for general revenue purposes at the rate of 1% on earned income and net profits of individual residents of the taxing authority.

TAXATION, SPECIAL

2. General Purpose Municipal Nonresident Tax. The taxing authority also imposes a tax for general revenue purposes at the rate of 1% on earned income and net profits derived by an individual who is not a resident of the taxing authority from any work, business, profession, or activity of any kind engaged in within the boundaries of the taxing authority.
3. Ongoing Tax. The tax shall continue at the above rates during the current tax year and each tax year thereafter, without annual reenactment, until this enactment is repealed or the rate is changed.
4. Combined Tax Rate Applicable to Residents. Currently, the total rate applicable to residents of the taxing authority, including the tax imposed by the school district and municipality in which the individual resides, is 1%. Ambler, by this Part 5, enacts a one-percent earned income tax but presently will collect only 1/2 of 1%, in consideration of the school district collecting 1/2 of 1%, for an aggregate total of 1%.
5. Municipal Tax Rate Applicable to Nonresidents. Currently, the total rate applicable to nonresidents working within the taxing authority based on the municipal nonresident tax rate is 1%.
6. Local Tax Enabling Act Applicable. The tax is imposed under authority of the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income or net profits are incorporated into this enactment. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income or net profits will automatically become part of this enactment upon the effective date of such amendment, without the need for formal amendment of this enactment, to the maximum extent allowed by 1 Pa.C.S.A. § 1937.
7. Applicable Laws, Regulations, Policies, and Procedures. The tax shall be collected and administered in accordance with: all applicable laws and regulations; and policies and procedures adopted by the TCC or by the collector. This includes any regulations, policies, and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

(Ord. 858, 9/17/1990; as amended by Ord. 908, 11/30/1994; and by Ord. 1060, 9/20/2011)

§24-503. Exemption From Tax for Individuals Under Age 16.

1. This governing body finds that:
 - A. Minors of various age groups have traditionally, and with judicial sanction, been considered as comprising separate classes for many legislative purposes; and

- B. Minors under the age of 16 are generally unemancipated and subject to compulsory school attendance and child labor laws and therefore have limited earned income and net profits and control of money such that enforcement of reporting and collection of the tax hereunder against them would yield inconsequential amounts and be unduly difficult, expensive, and not in the public interest.
2. For these reasons, individuals under the age of 16 years are exempt from liability for the tax.

(Ord. 858, 9/17/1990; as amended by Ord. 908, 11/30/1994; and by Ord. 1060, 9/20/2011)

§24-504. Individual Tax Returns and Payments.

Every individual receiving earned income or earning net profits in any tax year shall file tax returns and pay the tax in accordance with the Local Tax Enabling Act.

(Ord. 858, 9/17/1990; as amended by Ord. 908, 11/30/1994; and by Ord. 1060, 9/20/2011)

§24-505. Employer Withholding, Remittance, and Tax Returns.

Every employer shall register, withhold, and remit the tax and file tax returns in accordance with the Local Tax Enabling Act.

(Ord. 858, 9/17/1990; as amended by Ord. 908, 11/30/1994; and by Ord. 1060, 9/20/2011)

§24-506. Tax Collector.

The tax will be collected from individuals and employers by the collector.

(Ord. 858, 9/17/1990; as amended by Ord. 908, 11/30/1994; and by Ord. 1060, 9/20/2011)

§24-507. Interest, Penalties, Costs, and Fines.

Individuals and employers are subject to interest, penalties, costs, and fines in accordance with the Local Tax Enabling Act, including costs imposed by the collector in accordance with the Local Tax Enabling Act.

(Ord. 858, 9/17/1990; as amended by Ord. 908, 11/30/1994; and by Ord. 1060, 9/20/2011)

§24-508. Severability.

The provisions of this enactment are severable; and if any of its provisions are ruled by a court invalid or unconstitutional, such decision shall not affect or impair any of the remaining provisions of this enactment. It is declared to be the intention of the governing body that this enactment would have been adopted if such invalid or unconstitutional provision had not been included.

(Ord. 858, 9/17/1990; as amended by Ord. 908, 11/30/1994; and by Ord. 1060, 9/20/2011)

§24-509. Purpose; Amendment and Restatement; Effect on Prior Actions.

The primary purpose of this enactment is to conform the earned income and net profits tax currently imposed to the Local Tax Enabling Act, as amended and restated by Act 32 of 2008, and to do so within the time frame required by Act 32. Any prior enactment imposing a tax on earned income or net profits of individuals is amended and restated in its entirety to read as stated in this enactment. Any other prior enactment or part of any prior enactment conflicting with the provisions of this enactment is rescinded insofar as the conflict exists. To the extent the same as any enactment in force immediately prior to adoption of this enactment, the provisions of this enactment are intended as a continuation of such prior enactment and not as a new enactment. If this enactment is declared invalid, any prior enactment levying a similar tax shall remain in full force and effect and shall not be affected by adoption of this enactment. If any part of this enactment is declared invalid, the similar part of any prior enactment levying a similar tax shall remain in effect and shall not be affected by adoption of this enactment. The provisions of this enactment shall not affect any act done or liability incurred, nor shall such provisions affect any suit or prosecution pending or to be initiated to enforce any right or penalty or to punish offense under the authority of any enactment in force prior to adoption of this enactment. Subject to the foregoing provisions of this section, this enactment shall amend and restate on the effective date any enactment levying a tax on earned income or net profits in force immediately prior to the effective date.

(Ord. 858, 9/17/1990; as amended by Ord. 908, 11/30/1994; and by Ord. 1060, 9/20/2011)

§24-510. Adoption; Effective Date.

This enactment is adopted and enacted September 20, 2011, and to become effective January 1, 2012.

(Ord. 858, 9/17/1990; as amended by Ord. 908, 11/30/1994; and by Ord. 1060, 9/20/2011)

PART 6

BUSINESS PRIVILEGE AND MERCANTILE TAX

§24-601. Establishment.

There is hereby established a Business Privilege and Mercantile Tax.

(Ord. 1051, 12/7/2010)

§24-602. Applicability.

The tax is imposed upon the conduct of any trade, profession, occupation, business or commercial activity, or the sale of merchandise or other tangible goods, the sale of real estate, or the rental of real estate or personal property; provided, however, that the tax does not apply to any type of business that is exempted from taxation pursuant to the Pennsylvania Local Tax Enabling Act or cases interpreting it.

(Ord. 1051, 12/7/2010)

§24-603. Imposition of Tax.

The tax shall be imposed upon every person doing business in the Borough. For purposes of this Part, "person" includes partnerships, limited partnerships, corporations, and any other recognized legal entity. If a person engages in more than one business within the Borough, the tax shall be imposed once upon each business. For purposes of this Part, the determination whether a person operates more than one business shall be made with reference to, but not necessarily limited to, whether the businesses are conducted at different locations; whether they utilize the same name; whether they are different in the nature of the business activity; whether they file separate tax returns; whether they utilize the same or different employees. By way of example and not limitation, a person that owns a restaurant and a hardware store would pay the tax once on each business, while a person that limits its business activity to the ownership of real estate rentals would pay once for that business even if it involved the ownership of multiple units.

(Ord. 1051, 12/7/2010)

§24-604. Location of Business.

The tax established herein is imposed upon the privilege of doing business within the Borough and does not require for its imposition that the taxpayer have a fixed office or base of operations within the Borough. The tax may be imposed more than once on activity at a particular address in the Borough if separate businesses are being run there.

TAXATION, SPECIAL

(Ord. 1051, 12/7/2010)

§24-605. Rate of Tax.

The rate of the tax is hereby established at \$240 per year per taxable entity. This is a flat rate tax, the liability for which is unrelated to the revenues of the business.

(Ord. 1051, 12/7/2010)

§24-606. Collection; When Due; Penalty.

The tax will be collected by the Borough or any person or entity designated by the Borough as having the authority to collect it on the Borough's behalf. The tax is due in its entirety 30 days from the date of billing or for new businesses within 30 days of the commencement of business. Any person that fails to timely pay or to challenge the applicability of the tax within the thirty-day period is subject to a fine in the amount of \$100 as well as the costs of collection.

(Ord. 1051, 12/7/2010)