

Chapter 24

Taxation; Special

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Part 1**Realty Transfer Tax****§24-101. Imposition of Tax.**

Borough of Ferndale adopts the provisions of Article XI-D of the Tax Reform Code of 1971, 72 P.S. §8101-D *et seq.*, 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 percent.

(*Ord. 469B*, 12/11/2006, §1)

§24-102. Administration.

The tax imposed under §24-101 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," 53 P.S. §6924.101 *et seq.*; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, Borough of Ferndale, pursuant to §1102-D of the Tax Reform Code of 1971, 72 P.S. §8102-D, authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

(*Ord. 469B*, 12/11/2006, §2)

§24-103. Interest.

Any tax imposed under §24-101 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 §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. 469B*, 12/11/2006, §3)

Part 2**Local Services Tax****§24-201. Effective Date.**

A municipal EMS tax is to be imposed effective January 1, 2006.
(*Ord. 469A, 11/14/2005, §1*)

§24-202. Annual Tax Rate.

The tax rate shall be \$52 annually upon each individual engaged in an occupation within the corporate limits of the Borough Ferndale.
(*Ord. 469A, 11/14/2005, §2*)

§24-203. Annual Low Income Exemption.

The low income exemption shall be \$12,000 annually.
(*Ord. 469A, 11/14/2005, §3*)

§24-204. Income Generated for Tax Imposed.

The tax is imposed to generate income for the use of the Borough to support police, fire, emergency services, road construction or maintenance.
(*Ord. 469A, 11/14/2005, §4*)

Part 3**Occupation Tax****§24-301. Definitions.**

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

Adult resident—any person who has attained the age of 18 years or more before the first day of January, 1991, and who shall be domiciled in the Borough of Ferndale.

Assessed value—the value of occupations as assessed on the assessment rolls of Cambria County, Pennsylvania.

Occupation—any livelihood, job, trade, profession, business, enterprise, vocation or any other activity in which a person is regularly or habitually engaged, which occupation has some value.

Person—any natural person.

Resident—any person domiciled in the Borough of Ferndale.

Tax Collector or Tax Collectors—the Tax Collector or tax collectors for the Borough of Ferndale, or such other person or persons as may from time to time be designated and appointed by the Borough of Ferndale as the receiver of taxes due hereunder for the Borough of Ferndale.

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

(*Ord. 428, 11/12/1990, §1*)

§24-302. Imposition of Tax.

There is hereby imposed for general purposes a flat rate occupation tax of \$10 on all occupations having a valuation as assessed on the assessment rolls of Cambria County, Pennsylvania, for the fiscal year commencing January 1, 1991, and ending December 31, 1991, of all persons residing in the Borough of Ferndale over the age of 18 years and made taxable by the laws of the Commonwealth of Pennsylvania for the year 1991, if the income earned exceeds \$650 annually.

(*Ord. 428, 12/11/2006, §2*)

§24-303. Notice of Tax.

On or after the first day of January 1991, the said tax collectors shall send to every adult resident of said district a notice of the flat rate occupation tax due from such resident for the fiscal year 1991, and each year thereafter. The failure or omission of the Tax Collector to send, or of any adult resident to receive such notice shall not relieve such person from the payment of such tax.

(*Ord. 428, 12/11/2006, §3*)

§24-304. Tax Collectors to Receive Tax.

It shall be the duty of the Tax Collectors to collect and receive all taxes, penalties and interest provided for in this Part in the same manner as other taxes are collected, or otherwise as provided by law. Tax collectors' commission is 2 percent of amount collected.

(*Ord. 428, 12/11/2006, §4*)

§24-305. Suit for Collection of Tax.

The Borough of Ferndale may sue in assumpsit for the recovery of all taxes, interest and penalties unpaid, which are required to be paid by this Part, and in the event suit is brought, the taxpayer shall, in addition, be liable for the cost of suit.

(*Ord. 428, 12/11/2006, §5*)

§24-306. Penalty.

Any person, partnership, or corporation who or which has violated or permitted the violation of the provisions of this Part, upon being found liable therefor in a civil enforcement proceeding commenced by the Township, shall pay a judgment of not more than \$600 plus all court costs and reasonable attorney fees. No judgment shall commence or be imposed, levied or payable until the date of the determination of a violation by a magisterial district judge. If the defendant neither pays nor timely appeals the judgment, the Township may enforce the judgment pursuant to the applicable rules of civil procedure. Each day that a violation continues or each Section of this Part which shall be found to have been violated shall constitute a separate violation.

(*Ord. 428, 12/11/2006, §6; as amended by Ord. 489, 10/13/2014*)

§24-307. Additional Remedies.

Provided further that said Borough of Ferndale shall in addition to the remedies herein provided, have the right to collect the said occupation tax in the same manner and with the same methods as other taxes are collected or as otherwise provided by law.

(*Ord. 428, 12/11/2006, §7*)

§24-308. Tax in Addition to All Other Taxes.

This occupation tax be in addition to all other property, per capita, personal or other taxes levied by said Borough of Ferndale.

(*Ord. 428, 12/11/2006, §8*)

Part 4**Per Capita Tax****§24-401. Imposition of Tax.**

A per capita tax for general revenue purposes in the amount of \$5 is hereby levied and assessed on each resident or inhabitant of the Borough of Ferndale over 21 years of age for the fiscal year commencing January 1, 1971, and ending December 31, 1971. (*Ord. 344, 12/28/1970, §1*)

§24-402. Authority, Duties and Compensations of the Tax Collector.

1. The Tax Collector of the Borough of Ferndale or such other collector of taxes as may be appointed or elected by the Ferndale Borough Council to collect the tax hereby imposed, shall have full authority to collect said tax, and to give official receipts therefor to the residents and inhabitants paying the same to seize by distress or otherwise personal property of said residents or inhabitants failing or refusing to pay said tax in order that the same may be realized out of the sale of said personal property, to prosecute suits for the tax hereby imposed against residents and inhabitants failing to make payment in the name of the Borough of Ferndale; and to levy and collect the same from wages, commissions or earnings due by employers of defaulting taxpayers or their spouses, as fully and complete as set forth in the Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.*, which is herein incorporated by reference; and the compensation of said Tax Collector for collecting the tax hereby imposed shall be the same as that established for collecting similar taxes as the same is fixed from time to time by action of the Council of the Borough of Ferndale.

2. It shall be the duty of the Tax Collector to collect and receive the tax imposed by this Part; to keep a record showing the amount received by him from each taxpayer, the date of such receipt and such other records as may from time to time be required by the Council of the Borough of Ferndale.

(*Ord. 344, 12/28/1970, §2*)

§24-403. Discount, Flat Rate and Penalty Periods.

In addition to the authority, duties and compensations of the Tax Collector shown above the collector is hereby authorized to extend a discount of 2 percent to any taxpayer making payment of the within tax within the period of 60 days after he has been billed for the same, to collect the tax in its face amount for the next period of 60 days and to charge a penalty at the rate of 5 percent on all taxes collected beyond the face amount period.

(*Ord. 344, 12/28/1970, §3*)

Part 5**Local Taxpayers Bill of Rights****§24-501. Rules and Regulations.**

The rules and regulations attached hereto as Schedule 1¹ and incorporated herein are hereby approved and adopted.

(*Ord. 459, 3/9/1999, §1*)

§24-502. Disclosure Statement.

The disclosure statement, substantially in the form set forth in Schedule 2¹ attached hereto and incorporated herein, is hereby approved and adopted.

(*Ord. 459, 3/9/1999, §2*)

§24-503. Petition for Appeal and Refund.

The form of petition for appeal and refund, substantially in the form set forth in Schedule 3¹ attached hereto and incorporated herein, is hereby approved and adopted.

(*Ord. 459, 3/9/1999, §3*)

§24-504. Hearing Procedures.

The Governing Body hereby determines that administrative appeal procedures relating to petitions for appeal and refund submitted by taxpayers in connection with the assessment, determination or refund of an eligible tax under the LTBR shall be undertaken by the hearing officer.

(*Ord. 459, 3/9/1999, §4*)

§24-505. Hearing Officer.

The Governing Body hereby appoints Council as the hearing officer.

(*Ord. 459, 3/9/1999, §5*)

§24-506. Administrative Appeals Procedures.

The administrative appeal procedures set forth in the rules and regulations and substantially in the form set forth in Schedule 4,¹ attached hereto and incorporated herein, are hereby approved and adopted.

(*Ord. 459, 3/9/1999, §6*)

§24-507. Effective Date.

This Part shall become effective in accordance with the provisions of law and shall be applicable to eligible taxes as of January 1, 1999.

(*Ord. 459, 3/9/1999, §7*)

¹Editor's Note: Schedules 1 through 4 are on file in the Borough office.

