

## **Chapter 300**

### **TAXATION**

**[HISTORY: Adopted by the Borough Council of the Borough of East Vandergrift as indicated in article histories. Amendments noted where applicable.]**

#### **ARTICLE I**

##### **Realty Transfer Tax**

**[Ch. 4, §§ 410.1 to 410.14, of the 1977 compilation; amended in its entirety at time of adoption of Code (see Ch. 1, General Provisions, Art. I).]**

##### **§ 300-1. Imposition of tax.**

The Borough of East Vandergrift 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 1/2%.

##### **§ 300-2. Administration.**

The tax imposed under § 300-1 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, the Borough of East Vandergrift, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. § 8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

##### **§ 300-3. Interest.**

Any tax imposed under § 300-1 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.

#### **ARTICLE II**

##### **Earned Income and Net Profits Tax**

**[Adopted Ch. 4, §§ 420.1 and 420.2, of the 1977 Compilation; amended in its entirety at time of adoption of Code (see Ch. 1, General Provisions, Art. I)]**

##### **§ 300-4. Short title.**

This article shall be known as the "Borough of East Vandergrift Earned Income and Net Profits Tax Ordinance," referred to herein as "this article."

**§ 300-5. Enabling authority.**

This article is adopted pursuant to and under the enabling authority of the Local Tax Enabling Act, 53 P.S. § 6924.101 et seq., and the Act of General Assembly of July 2, 2008 (P.L. 197), known as "Act No. 32."

**§ 300-6. Intent and purpose; applicable rules.**

- A. The primary purpose of this article is to conform the local income tax currently levied by Borough of East Vandergrift on earned income and net profits with the Act and to do so within the time frame set forth in the Act. It is the intent of this article to include all of the applicable language and provisions of 53 P.S. § 6924.101 et seq., the Act of General Assembly of July 2, 2008 (P.L. 197), and known as "Act No. 32," as may be amended and supplemented from time to time. In all administration and enforcement of this article, the language and intent of the Act, as amended, shall take precedence.
- B. The tax imposed by this article shall be collected and administered in accordance with all applicable laws and regulations; and regulations, policies and procedures adopted by the Tax Collection Committee (as herein defined) or Tax Officer. This includes any regulations, policies and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

**§ 300-7. Definitions.**

All words and phrases shall have the meanings as set forth in Act 32, as amended. The following words and phrases, when used in this article, shall have the meanings ascribed to them as follows:

**BUSINESS** — An enterprise, activity, profession or any other undertaking of an unincorporated nature conducted for profit or ordinarily conducted for profit, whether by a person, partnership, association or any other entity.

**BUSINESS ENTITY** — A sole proprietorship, corporation, joint-stock association or company, partnership, limited partnership, limited liability company, association, business trust, syndicate or other commercial or professional activity organized under the laws of this commonwealth or any other jurisdiction.

**CORPORATION** — A corporation or joint-stock association organized under the laws of the United States, the Commonwealth of Pennsylvania or any other state, territory, foreign country or dependency. This term shall include an entity which is classified as a corporation for federal income tax purposes.

**CURRENT YEAR** — The calendar year for which the tax is levied.

**DEPARTMENT** — The Pennsylvania Department of Community and Economic Development or successor agency charged with any duties under the Act, as may be amended and supplemented.

**DOMICILE** — The place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the place in which a man has voluntarily fixed the habitation of himself and his family, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other permanent

home. In the case of businesses or associations, the domicile is that place considered as the center of business affairs and the place where its functions are discharged.

**EARNED INCOME** — The compensation as required to be reported to or as determined by the Pennsylvania Department of Revenue under Section 303 of the act of March 4, 1971 (P.L. 6, No. 2), known as the "Tax Reform Code of 1971," and rules and regulations promulgated under that section. For purposes of earned income, employee business expenses are allowable deductions as determined under Article III of the "Tax Reform Code of 1971." The term does not include offsets for business losses. The amount of any housing allowance provided to a member of the clergy shall not be taxable as earned income.

**EARNED INCOME AND NET PROFITS TAX** — The tax levied herein by the municipality on earned income and net profits. Also referred to as "tax" herein.

**EMPLOYER** — A person, business entity or other entity employing one or more persons for a salary, wage, commission or other compensation. The term includes the commonwealth, a political subdivision and an instrumentality or public authority of either. For purposes of penalties hereunder, this term includes a corporate officer.

**MUNICIPALITY** — Borough of East Vandergrift, Westmoreland County, Pennsylvania.

**NET PROFITS** — The net income from the operation of a business, except corporations as required to be reported to or as determined by the Department of Revenue under Section 303 of the Act of March 4, 1971 (P.L. 6, No. 2), known as the "Tax Reform Code of 1971," and rules and regulations promulgated under such section. The term does not include income which is not paid for services provided; and which is in the nature of earnings from an investment. Further, the term shall not include:

- A. Any gain on the sale of farm machinery;
- B. Any gain on the sale of livestock held 12 months or more for draft, breeding or dairy purposes; and
- C. Any gain on the sale of other capital assets of the farm.

**NONRESIDENT** — A person, partnership, association or other entity domiciled outside of the municipality.

**PERSON OR INDIVIDUAL** — A natural person.

**PRECEDING YEAR** — The calendar year before the current year.

**RESIDENT** — A person, partnership, association or other entity domiciled in the municipality.

**SUCCEEDING YEAR** — The calendar year following the current year.

**TAX BUREAU** — A public nonprofit entity established by a TCC for the administration and collection of earned income and net profits tax.

**TAX COLLECTION COMMITTEE (HEREIN REFERRED TO AS "TCC")** — The committee established to govern each tax collection district for the purpose of income tax collection. This term shall include a Joint Tax Collection Committee.

**TAX COLLECTION DISTRICT (HEREIN REFERRED TO AS "TCD")** — The Westmoreland

Tax Collection District as established under the Act.

**TAX OFFICER** — A political subdivision, public employee, tax bureau, county (excluding a county of the first class), or private agency which administers and collects earned income and net profits for one or more tax collection districts. Unless otherwise specifically provided, for purposes of the obligations of an employer, the term shall mean the Tax Officer or Tax Collector for the tax collection district within which the employer is located; or, if an employer maintains workplaces in more than one tax collection district, the Tax Officer for each such tax collection district with respect to employees principally employed therein.

**TAXPAYER** — A person or business required hereunder to file a return of earned income or net profits or to pay a tax thereon.

**§ 300-8. Imposition of tax.**

- A. A tax of 1% for general revenue purposes is hereby imposed on earned income and net profits earned by residents of the municipality. Where a resident's school district also imposes an earned income tax, the effective Borough tax rate is 0.5%.
- B. A tax of 1% for general revenue purposes is hereby imposed on earned income and net profits earned by nonresidents, exclusive of domestic servants and Maryland residents.
- C. The earned income and net profits tax levied under this article shall be applicable to earned income received and to net profits earned during the period beginning January 1 of the current year and ending December 31 of the current year or for taxpayer fiscal year beginning in the current year. The earned income and net profits tax shall continue in force on a calendar year or taxpayer fiscal year basis without the need for annual enactment or reenactment, unless the rate of the tax is subsequently changed.
  - (1) Calendar year. For a taxpayer whose fiscal year is a calendar year, income taxes shall be applicable to taxable income earned or received based on the method of accounting used by the taxpayer in the period beginning January 1 of the current year and ending December 31 of the current year; except that taxes imposed for the first time and changes to existing tax rates shall become effective on January 1 or July 1, as specified in this article, and the tax shall continue in force on a calendar year or taxpayer fiscal year basis, without annual reenactment, unless the rate of the tax is subsequently changed.
  - (2) Taxpayer fiscal year. For a taxpayer whose fiscal year is not a calendar year, the Tax Officer shall establish deadlines for filing, reporting and payment of taxes which provide time periods equivalent to those provided for a calendar year taxpayer.
  - (3) Partial domicile. The taxable income subject to tax of a taxpayer who is domiciled in a political subdivision for only a portion of the tax year shall be an amount equal to the taxpayer's taxable income multiplied by a fraction, the numerator of which is the number of calendar months during the tax year that the individual is domiciled in the political subdivision, and the denominator of which is 12. A taxpayer shall include in the numerator any calendar month during which the taxpayer is domiciled for more than half the calendar month. A day that a taxpayer's domicile changes shall be included as a day the individual is in the new domicile and not the old domicile. If the number of days in the calendar month in which the individual lived in the old and new

domiciles is equal, the calendar month shall be included in calculating the number of months in the new domicile.

**§ 300-9. Declaration and payment of tax.**

Except as provided in § 300-8C, taxpayers shall declare and pay income taxes as follows:

- A. Taxable income. Every taxpayer shall, on or before April 15 of the succeeding year, make and file with the resident Tax Officer, a final return showing the amount of taxable income received during the period beginning January 1 of the current year and ending December 31 of the current year, the total amount of tax due on the taxable income, the amount of tax paid, the amount of tax that has been withheld under § 300-11 below and the balance of tax due. All amounts reported shall be rounded to the nearest whole dollar. At the time of filing the final return, the taxpayer shall pay the Tax Officer the balance of the tax due or shall make demand for refund or credit in the case of overpayment.
- B. Net profits.
  - (1) Every taxpayer making net profits shall, by April 15 of the current year, make and file with the Tax Officer a declaration of the taxpayer's estimated net profits during the period beginning January 1 and ending December 31 of the current year, and shall pay to the Tax Officer in four equal quarterly installments the tax due on the estimated net profits. The first installment shall be paid at the time of filing the declaration, and the other installments shall be paid on or before June 15 of the current year, September 15 of the current year and January 15 of the succeeding year, respectively.
  - (2) Any taxpayer who first anticipates any net profit after April 15 of the current year shall make and file the declaration required on or before June 15 of the current year, September 15 of the current year or December 31 of the current year, whichever date next follows the date on which the taxpayer first anticipates such net profit, and shall pay to the Tax Officer in equal installments the tax due on or before the quarterly payment dates that remain after the filing of the declaration.
  - (3) Every taxpayer shall, on or before April 15 of the succeeding year, make and file with the Tax Officer a final return showing the amount of net profits earned or received based on the method of accounting used by the taxpayer during the period beginning January 1 of the current year, and ending December 31 of the current year, the total amount of tax due on the net profits and the total amount of tax paid. At the time of filing the final return, the taxpayer shall pay to the Tax Officer the balance of tax due or shall make demand for refund or credit in the case of overpayment. Any taxpayer may, in lieu of paying the fourth quarterly installment of the estimated tax, elect to make and file with the Tax Officer on or before January 31 of the succeeding year, the final return.
  - (4) The Department, in consultation with the Department of Revenue, shall provide by regulation for the filing of adjusted declarations of estimated net profits and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration required under this subsection anticipates additional net profits not previously declared or has overestimated anticipated net profits.
  - (5) Every taxpayer who discontinues business prior to December 31 of the current year

shall, within 30 days after the discontinuance of business, file a final return as required under this article and pay the tax due.

- C. Other taxable income. Every taxpayer who receives any other taxable income not subject to withholding under Section 512(3) of the Act shall make and file with the resident Tax Officer a quarterly return on or before April 15 of the current year, June 15 of the current year, September 15 of the current year, and January 15 of the succeeding year, setting forth the aggregate amount of taxable income not subject to withholding by the taxpayer during the three-month periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year, and December 31 of the current year, respectively, and subject to income tax, together with such other information as the Department may require. Every taxpayer filing a return shall, at the time of filing the return, pay to the Tax Officer the amount of income tax due. The Department shall establish criteria under which the Tax Officer may waive the quarterly return and payment of the income tax and permit a taxpayer to file the receipt of taxable income on the taxpayer's annual return and pay the income tax due on or before April 15 of the succeeding year.
- D. Waiver. The TCC may, by regulation, waive the requirements for a quarterly return and payment of income tax under specified circumstances, including those instances where a taxpayer's annual taxable income is less than a specified amount.

**§ 300-10. Employer registration; employee certificate of residency.**

- A. Employer registration. Every employer having an office, factory, workshop, branch, warehouse or other place of business within Borough of East Vandergrift, having imposed a tax on earned income or net profits within its municipal boundaries, who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation and who has not previously registered shall, within 15 days after becoming an employer, register with the Tax Officer the name and address of the employer and such other information as the Department or Tax Officer may require.
- B. Employee certificate of residency. Every employer shall require each new employee to complete a certificate of residency form, which form shall be an addendum to the federal employee's withholding allowance certificate (Form W-4 or successor form). An employer shall also require any employee who changes his/her address or domicile to complete a certificate of residency form, which form is available from the Department or the Tax Officer upon request. The purpose of said form shall be to help identify the political subdivision where an employee lives and works.

**§ 300-11. Filing and payment of tax by employer; withholding; annual return; withholding statement.**

- A. Every employer having an office, factory, workshop, branch, warehouse, or other place of business within Borough of East Vandergrift (having imposed a tax on earned income or net profits within the municipality), who employs one or more persons, exclusive of domestic servants and Maryland residents, for a salary, wage, commission or other compensation shall deduct at the time of payment thereof the greater of the employee's resident tax or the employee's nonresident tax imposed by this article on the earned income due to his employee or employees and shall, on or before April 30 of the current year, July 31 of the current year, October 31 of the current year and January 31 of the succeeding

year, file a quarterly return and pay to the Tax Officer the amount of taxes deducted during the preceding quarterly periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year and December 31 of the current year, respectively. Such return, unless otherwise agreed upon between the Tax Officer and employer, shall show the name and social security number of each such employee, the compensation of such employee during such preceding three-month period, the tax deducted therefrom, the political subdivisions imposing the tax upon such employee, the total compensation of all such employees during such preceding quarterly period and the total tax deducted therefrom and paid with the return as well as any other information prescribed by the Department or the Tax Officer.

- B. Any employer who, for two of the preceding four quarterly periods, has failed to deduct the proper tax or any part thereof or who has failed to pay over the proper amount of tax to the Tax Officer may be required by the Tax Officer to file his return and pay the tax monthly. In such case, payment of tax shall be made to the Tax Officer on or before the last day of the month succeeding the month for which the tax was withheld.
- C. Notwithstanding the provisions of Subsection A above, the provisions of this Subsection C shall apply if any employer has more than one place of employment in more than one tax collection district. Within 30 days following the last day of each month, the employer may file the return required by Subsection A above and pay the total amount of tax due from employees in all work locations during the preceding month to the Tax Officer for either the tax collection district in which the employer's payroll operations are located or as determined by the Department. The return and tax deducted shall be filed and paid electronically. The employer must file a notice of intention to file combined returns and make combined payments with the Tax Officer for each place of employment at least one month prior to filing its first combined return or making its first combined payment. This Subsection C shall not be construed to change the location of an employee's place of employment for purposes of nonresident tax liability.
- D. On or before February 28 of the succeeding year, every employer shall file with the Tax Officer or other designated Tax Officer to whom tax, which has been deducted, has been remitted as required herein:
  - (1) An annual return showing the total amount of compensation paid; the total amount of tax deducted, the total amount of tax paid to the Tax Officer for the period beginning January 1 of the current year and ending December 31 of the current year, and any other information prescribed by the Department.
  - (2) An individual withholding statement, which may be integrated with the federal wage and tax statement (Form W-2 or successor form), for each employee employed during all or any part of the period beginning January 1 of the current year and ending December 31 of the current year, setting forth the employee's name, address and social security number, the amount of compensation paid to the employee during said period, the amount of tax deducted, the numerical code prescribed by the Department representing the tax collection district where payments required herein were remitted and any other information required by the Department or the Tax Officer and the amount of tax paid to the Tax Officer. Every employer shall furnish two copies of the individual return to the employee for whom it is filed.

- E. Every employer who discontinues business prior to December 31 of the current year shall, within 30 days after the discontinuance of business, file the returns and withholding statements hereinabove required and pay the tax due.
- F. Except as otherwise provided for in Section 511 of the Act, every employer who willfully or negligently fails or omits to make the deductions required by this section shall be liable for payment of the taxes which the employer is required to withhold to the extent that such taxes have not been recovered from the employee. The failure or omission of any employer to make the deductions required by this section shall not relieve any employee from the payment of the tax or from complying with the requirements of this article relating to the filing of declarations and returns.
- G. No employer shall be required to deduct or withhold taxes, file returns and withholding statements, or pay taxes with regard to residents of Maryland.

**§ 300-12. Powers and duties of Tax Officer.**

- A. It shall be the duty of the Tax Officer to collect and receive the taxes, fines and penalties imposed by this article. It shall also be the Tax Officer's duty to keep a record showing the amount of tax received from each taxpayer paying the tax and the date of such receipt.
- B. The Tax Officer, before entering upon official duties, shall give and acknowledge a bond to the TCC appointing such Tax Officer. The bond provided shall be subject to the requirements set forth in the Act.
- C. The Tax Officer shall comply with all resolutions, policies and procedures adopted by the TCC and shall comply with all regulations adopted by the Department under the Act.
- D. The Tax Officer shall refund, on petition of and proof by the taxpayer, earned income tax paid on the taxpayer's ordinary and necessary business expenses to the extent that such expenses are not paid by the taxpayer's employer.
- E. The Tax Officer and agents designated by him/her/it are hereby authorized to examine the books, papers and records of any employer or of any taxpayer or of any person whom the Tax Officer reasonably believes to be an employer or taxpayer in order to verify the accuracy of any declaration or return or, if no declaration or return was filed, to ascertain the tax due. Every employer and every taxpayer and every person whom the Tax Officer reasonably believes to be an employer or taxpayer is hereby directed and required to give to the Tax Officer or to any agent designated by him any means, facilities and opportunity for such examination and investigations as are hereby authorized. Such examination and investigations shall be conducted by the Tax Officer and any agents designated by the Tax Officer in accordance with 53 Pa.C.S.A., Chapter 84, Subchapter C (relating to the local taxpayers bill of rights).<sup>1</sup>
- F. Any information gained by the Tax Officer, the Tax Officer's designated agents or by any other official or agent of the taxing district as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this article shall be and remain confidential, except for official purposes and except in accordance with a proper judicial order or as otherwise provided by law.

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1. Editor's Note: See 53 Pa.C.S.A. § 8421.

- G. The Tax Officer is authorized to establish different filing, reporting and payment dates for taxpayers whose fiscal years do not coincide with the calendar year, provided that any filing, reporting or payment dates shall provide time periods equivalent to those time periods set forth for taxpayers whose fiscal year coincides with a calendar year.

**§ 300-13. Suit for collection of tax.**

- A. The Tax Officer may sue in the name of Borough of East Vandergrift within the TCD for the recovery of taxes due and unpaid under this article.
- B. Except as provided otherwise in this section, any suit brought to recover the tax imposed by this article shall be begun within three years after such tax is due; the declaration or return has been filed; or a redetermination of compensation or net profits by the Pennsylvania Department of Revenue, whichever date is later; provided, however, that this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:
  - (1) Where no declaration or return was filed by any person, although a declaration or return was required to be filed under the provisions of this article.
  - (2) Where an examination of the declaration or return filed by any person or of other evidence relating to such declaration or return in the possession of the Tax Officer reveals a fraudulent evasion of taxes.
  - (3) Where any person has deducted taxes under the provisions of this article and has failed to pay the amounts so deducted to the Tax Officer or where any person has willfully failed or omitted to make the deductions required by this article.
  - (4) Where an employer has intentionally failed to make deductions required by this article.
  - (5) In the case of substantial understatement of tax liability of 25% or more and not involving or revealing fraud; provided, however, that such suit is begun within six years.
- C. The Tax Officer may sue for recovery of an erroneous refund; provided, however, that such suit is begun two years after making such refund, except that the suit may be brought within five years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.
- D. This section shall not be construed to limit the Board of Supervisors of Borough of East Vandergrift from recovering delinquent taxes by any other means provided by the Act. Further, nothing set forth herein shall be construed to limit a Tax Officer or TCD from recovering delinquent taxes by any other means provided by the Act.

**§ 300-14. Interest and penalties.**

- A. Except as may be provided for in Subsection B below, in the event any tax imposed in this article is not paid when due, interest shall accrue at the same rate a taxpayer is required to pay to the commonwealth as provided in Section 806 of the Act of April 9, 1929 (P.L. 343, No. 176), known as the "Fiscal Code," or such successor legislation, on the amount of said tax, and an additional penalty of 1% of the unpaid tax for each month or fraction thereof

during which the tax remains unpaid shall be added and collected; but the amount of penalty shall not exceed 15% in the aggregate. Where an action is brought for the recovery of tax, the taxpayer liable for the tax shall, in addition, be liable for the costs of collection, interest and penalties, including, but not limited to, court costs and attorneys' fees.

- B. Pursuant to the Act, the Department may establish conditions under which a Tax Officer, with the concurrence of the TCC, may abate interest or penalties that would otherwise be imposed for the nonreporting or underreporting of income tax liabilities or for nonpayment of taxes previously imposed and due if the taxpayer files delinquent returns and pays the tax in full.
- C. The provisions of Subsection B above shall not affect or terminate any petitions, investigations, prosecutions or other proceedings pending under this article, or prevent the commencement of prosecution of any proceedings by the appropriate authorities for violations of this article. However, no proceedings shall be commenced on the basis of delinquent returns filed pursuant to § 300-13 above if the returns are determined to be substantially true and correct and the tax due is paid within the prescribed time.

**§ 300-15. Violations and penalties.**

- A. Any person who fails, neglects or refuses to make any declaration or return required by this article; 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 Tax Officer or any agent designated by the Tax Officer to examine his/her books, records, 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/her net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this article shall, upon conviction thereof, be sentenced to pay a fine of not more than \$2,500 for each offense and costs and, in default of payment of said fine and costs, to be imprisoned for a period not exceeding six months.
- B. Any employer who is required under this article to collect, account for and distribute taxes and who willfully fails to collect or truthfully account for and distribute such tax commits a misdemeanor and shall, upon conviction, be sentenced to pay a fine not exceeding \$25,000 or to imprisonment not exceeding two years, or both.
- C. Any person who divulges any information which is confidential under the provisions of this article shall, upon conviction thereof, be sentenced to pay a fine of not more than \$2,500 for each offense and costs or to imprisonment for not more than one year, or both.
- D. The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this article.
- E. The failure of any person to receive or procure forms required for making the declaration or returns required by this article shall not excuse him or her from making such declaration or return.
- F. Borough of East Vandergrift hereby approves and adopts the Cost of Collection Schedule, attached hereto and made a part hereof and to include any amendments thereto as may be adopted by resolution of the TCC from time to time, to be imposed by the designated Tax

Officer for the collection of taxes on earned income and net profits from any taxpayer whose taxes are or become delinquent and/or remain due and unpaid. The designated Tax Officer is hereby authorized to retain such costs of collection as set forth in the attached schedule, as may be amended from time to time, in recovering delinquent taxes and as permitted to be assessed to delinquent taxpayers pursuant to law.

**§ 300-16. Applicability.**

This article shall not apply to any employer or person as to whom or which it is beyond the legal power of the municipality to levy, assess and impose the tax or duties as herein provided.

**§ 300-17. Amendment and restatement/repeal.**

As stated in § 300-6, the primary purpose of this article is to conform the local income tax currently levied on earned income and net profits by Borough of East Vandergrift with the Act and to do so within the time frame set forth in the Act. Any prior ordinance levying such tax is hereby amended and restated in its entirety to read as set forth in this article. To the extent that any previous ordinance or portion thereof is inconsistent or conflicts with this article, such ordinance(s) or portion thereof shall be repealed to the extent of such inconsistency and/or conflict. To the extent the any prior ordinance levying such tax is in force immediately prior to enactment of this article, this article is intended as a continuation of such prior ordinance and not as the enactment of an ordinance imposing a new tax. In the event this article or any portion thereof is determined to be unconstitutional or otherwise invalid, the prior ordinance or portion thereof, levying a similar tax shall remain in full force and effect and shall not be affected by the adoption of this article. Nothing contained herein shall affect, impair or otherwise abrogate any act done or liability incurred, nor shall any provision of this article affect, impair or preclude any suit or prosecution pending, whether or not currently initiated, to enforce any right, penalty or violation under the authority of any previous ordinance in force prior to adoption of this article.

ARTICLE III  
Real Estate Tax  
[Ch. 4, § 430.1, of the 1977 compilation]

**§ 300-18. Imposition of tax.** <sup>2</sup>

For the purpose of providing sufficient revenue to meet the ordinary expenses of the Borough, and to discharge all other liabilities now due or that may become due and payable during the fiscal year, the Borough imposes annually a tax upon each dollar of assessed valuation of all property and other objects of taxation within the Borough. The current tax rate ordinance is on file in the Borough offices.

**§ 300-19. Discount; penalty.** [Added 1-4-1982 by Ord. No. 2-1982]

- A. Every taxpayer subject to the payment of the real estate tax as levied by the Borough shall be entitled to a discount of 2% from the amount of the tax upon making payment of the whole amount of that tax due from him within two months after the date of the tax notice.
- B. Every taxpayer who shall fail to make payment of any real estate tax levied by the Borough

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2. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

for four months after the date of the tax notice shall be charged a penalty of 10%, which penalty shall be added to the taxes by the Tax Collector and be collected by him.