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CHAPTER 24

TAXATION, SPECIAL

Part 1

Realty Transfer Tax

§101. Imposition of Tax. East Buffalo Township, Union County, Pennsylvania, adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a realty transfer tax as authorized under the Article subject to the rate limitations therein. The tax imposed under this Section shall be at the rate of one-half (1/2) percent.

§102. Administration. The tax imposed under §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", provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, East Buffalo Township, Union County, Pennsylvania, 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.

§103. Interest. Any tax imposed under §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 IP.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.

§104. Repeal.

(a) All Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

(b) The repealed Ordinances or parts of Ordinances remain effective for documents that become subject to tax prior to the effective date of this Ordinance.

(Ordinance 284, adopted June 26, 2006)

CHAPTER 24

TAXATION, SPECIAL

Part 2

Earned Income and Net Profits

§201. Incorporation of Statute. The provisions of section 6913 of the Local Tax Enabling Act, P.L. 1257, No. §11, December 31, 1965, 53 P.S. §6901-24 (1982), as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania, are incorporated herein by reference thereof; except to the extent that options are provided in said section 6913, this ordinance designates the option selected, and except as and where hereinafter specifically provided otherwise. (Ordinance 11, March 25, 1965; as revised and reenacted by Ordinance 63, June 13, 1983)¹

§202. Imposition of Tax.

(1) A tax for the general revenue purposes of one percent (1%) is hereby imposed on:

(a) Salaries, wages, commissions and other compensation earned or paid after January 1, of any year by residents of the Township of East Buffalo; and on

(b) The net profits earned after January 1 of any year, of businesses, professions or other activities conducted by such residents.

(2) Imposition of Tax on Nonresidents. A tax for the general revenue purposes of one percent (1%) is hereby imposed on:

(a) Salaries, wages, commissions and other compensation earned or paid after January 1, of any year, by nonresidents of the Township of East Buffalo for work done or services performed or rendered in the Township; and on

(b) Net profits earned after January 1 of any year, of businesses, professions or other activities conducted in the Township of East Buffalo by nonresidents.

(3) The tax levied under subsections 1(a) and 2(a) of this section shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to any person who is employed by or renders services to him. The tax levied under subsections 1(b) and 2(b) of this section will relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person as owner or proprietor, either individually or in association with some other person or persons.

(Ordinance 11, March 25, 1965; as revised and reenacted by Ordinance 63, June 13, 1983)

¹ Ordinance 11 was amended by Ordinances 13 and §4; both of which have been superseded by the revision set forth here.

§203. Declarations, Returns and Payment of Tax.

(1) Every taxpayer whose net profits are subject to the tax imposed by this ordinance shall file a declaration of his net profits for the current year and shall pay the tax due thereon in quarterly installments, all as provided in section 6913, III.A. (1) and (2) of the Local Tax Enabling Act; OR estimated net profits for the current year and shall pay the tax due thereon in quarterly installments, all as provided in section 6913, III.A. (1) and (3) of the Local Tax Enabling Act.

(2) Every taxpayer whose earnings are subject to the tax imposed by this ordinance shall make and file final returns and pay to the officer the balance of the tax due, as provided in section 6913, III.B., first paragraph of the Local Tax Enabling Act.

(3) Every taxpayer whose earnings are not subject to the provisions of this ordinance and of the Local Tax Enabling Act relating to collection at the source, shall make and file with the officer quarterly returns and shall pay quarter-annually the amount of tax shown as due on such returns all as provided in section 6913, III.B. (2) of the Local Tax Enabling Act OR annual returns and shall pay the amount of tax shown as due on such returns on or before April 15 of the year following the current year, all as provided in section 6913, III.B. (1) of the Local Tax Enabling Act.

(4) The office is hereby authorized to provide by regulation, subject to the approval of the Board of Supervisors, that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, or commissions of any employee, and paid by him or them to the officer shall be, accepted as the return required of any employee whose sole income, subject to the tax or taxes under this ordinance, is such salary, wages or commissions.

(Ordinance 11, March 25, 1965; as revised and reenacted by Ordinance 63, June 13, 1983)

§204. Collection at Source. Every employer having an office, factory, workshop, branch, warehouse, or other place of business within the Township who employs one (1) or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall register with the officer, deduct the tax imposed by this ordinance on the earned income of his employee or employees and shall make and file quarterly returns and final returns and pay quarterly to the officer the amount of taxes deducted, all as provided in section 6913, IV. of the Local Tax Enabling Act. (Ordinance 11, March 25, 1965; as revised and reenacted by Ordinance 63, June 13, 1983)

§205. Administration.

(1) The Union County Earned Income Tax Committee shall hereafter consist of the members of the Board of School Directors of the Lewisburg Area School District and the members of the Board of School Directors of the Mifflinburg Area School District.

(2) All formal actions of said Committee shall be taken only upon approval by a roll-call vote of a majority of the members of the Board of School Directors of each such school district meeting separately at duly advertised public meetings.

(3) A joint working committee shall be established by the two (2) Boards of School Directors for the purpose of making recommendations to the Boards.

(4) The Union County Earned Income Tax Committee, as now and hereafter constituted, is hereby delegated all of the powers of this Township permissible under the laws of the Commonwealth of Pennsylvania for the administration, collection and enforcement of the provisions of the previously enacted Earned Income Tax Ordinance.

(5) This part shall become effective only upon the adoption or enactment of substantially identical resolutions or ordinances by all of the other townships, boroughs and school districts in Union County, excluding however, the Townships of White Deer and Gregg and the Warrior Run and Milton Area School Districts.

(Ordinance 11, March 25, 1965; as revised and reenacted by Ordinance 63, June 13, 1983)

§206. Interest and Penalties. Interest and penalties as set out in section 6913 VIII and IX respectively shall be imposed as provided therein.

(Ordinance 11, March 25, 1965; as revised and reenacted by Ordinance 63, June 13, 1983)

CHAPTER 24

TAXATION, SPECIAL

Part 3

Per Capita Tax

§301. Levy of Tax. An annual per capita tax of one-half of the maximum amount permitted by law, for general revenue purposes, is hereby levied and assessed upon each resident and inhabitant of the Township of East Buffalo, Union County, Pennsylvania, who are between eighteen (18) years and sixty-nine (69) years of age inclusive.

(Ordinance 63, June 13, 1983 as amended by Ordinance 125, November 14, 1988; by Ordinance 128, December 5, 1988; and by Ordinance 137, March 13, 1989)

§302. Collection of Tax. The per capita tax shall be collected by the duly elected or appointed Tax Collector of the Township of East Buffalo in the manner prescribed by the Local Tax Collection Law of 1945 as amended and supplemented. Said Tax Collector shall exercise all the powers and shall have all the duties provided for in the Local Tax Collection Law.

(Ordinance 63, June 13, 1983; as amended by Ordinance 125, November 14, 1988)

§303. Authority for Enactment. This ordinance is enacted under the authority of the Local Tax Enabling Act, Act §11 of 1965, December 31, P.L. 1257, as amended.

(Ordinance 63, June 13, 1983; as amended by Ordinance 125, November 14, 1988)

(Ordinance 289, December 14, 2006)

CHAPTER 24

TAXATION, SPECIAL

Part 4

Local Service Tax

§401. Authority of Enactment. This Part is enacted under authority of the Local Tax Enabling Act 1965, December 31, P.L. 1257 (53 P.S. Sec. 6901, et seq.) as amended from time to time.

§402. Imposition of Tax. A tax for general revenue purposes, in an amount to be determined annually by the Board of Supervisors by resolution, is hereby imposed upon any person who shall receive earned income or net profits from working within East Buffalo Township, Union County, Pennsylvania (Township). The said tax shall be known as the Local Service Tax.

§403. Exemptions.

(1) Any person whose total earned income and net profits from all sources is less than \$12,000.00 per calendar year shall be exempt from paying the said Local Service Tax.

(2) Any person now or hereafter exempted from the payment of the Local Service Tax by any ordinance, law, statute, rule or regulation shall be exempt from the payment of this tax.

(3) Any person seeking an exemption from the Local Service Tax shall file an exemption certificate as provided for in the Local Tax Enabling Act, the same to be processed as therein provided.

(4) Should a determination be made that a person is not eligible for said exemption, the said tax shall be collected in accordance with the provision of the Local Tax Enabling Act.

§404. Collection of Tax. The Local Service Tax shall be collected in accordance with the provisions of the Local Tax Enabling Act by such person, persons or firms as the Township shall, by resolution, designate from time to time.

§405. Refunds. The Township shall, by resolution, adopt regulations for processing refund claims for overpaid Local Service Tax. Said regulations shall be consistent with applicable ordinances, laws, statutes, rules and regulations.

§406. Use of Tax. The taxes generated pursuant to the provisions of this Part may only be used only in accordance with the provisions of the Local Tax Enabling Act.

(Ordinance 311, December 10, 2007)

CHAPTER 24

TAXATION, SPECIAL

Part 5

Collection of Delinquent Taxes

§501. Delinquent Tax Collector. The Tax Collector of East Buffalo Township is hereby appointed, authorized and directed to act as the collector of delinquent taxes in East Buffalo Township, for real estate taxes collected after the end of the tax year, but prior to submission of uncollected real estate taxes to the Union County Tax Claim Bureau.

§502. Effective Date; Successor. This appointment shall take effect on the effective date of this ordinance and shall remain in effect until the Board of Supervisors of East Buffalo Township shall, by ordinance, take further action. Any successor tax collector elected or appointed after the effective date of this ordinance shall automatically succeed to the powers and duties set forth herein.

§503. Bond; Compensation. The tax collector shall not be required to give an additional bond on account of the tax collector's appointment as delinquent tax collector and shall receive the same compensation as provided for the collection of non-delinquent taxes.

§504. Powers. The collector of delinquent taxes shall for the collection of such delinquent taxes, have the authority and power now vested by law in the collection of non-delinquent taxes.

§505. Accounting. The collector of delinquent taxes shall account to the East Buffalo Township Board of Supervisors for all delinquent tax collections made in the same manner as required for the reporting of non-delinquent tax collections.

(As Adopted by Ordinance 234, March 25, 2002)

CHAPTER 24

TAXATION, SPECIAL

Part 6

Volunteer Service Credit Program

§601. Definitions. The following words and phrases when used in this Ordinance shall have the meanings given to them in this section unless the context clearly indicates otherwise:

ACTIVE VOLUNTEER - A volunteer for a volunteer fire company or nonprofit emergency medical service agency listed under §602(c) who has complied with, and is certified under, the Volunteer Service Credit Program.

EARNED INCOME TAX - A tax on earned income and net profits levied under Chapter 3 of the act of December 31, 1965 (P.L.1257, No.511), known as the Local Tax Enabling Act.

ELIGIBILITY PERIOD - The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.

EMERGENCY RESPONDER - A volunteer who responds to an emergency call with any of the entities listed under §602(c).

EMERGENCY RESPONSE CALL - Any emergency call to which a volunteer responds, including travel directly from and to a volunteer's home, place of business or other place where he/she shall have been when the call was received.

QUALIFIED REAL PROPERTY - A residential real property owned and occupied as the domicile of an active volunteer.

VOLUNTEER - A member of a volunteer fire company or a nonprofit emergency medical service agency.

§602. Volunteer Service Credit Program.

(a) Establishment. East Buffalo Township hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community's volunteer fire companies and nonprofit emergency medical service agencies.

(b) Program Criteria. The Board shall establish, by Resolution, the annual criteria that must be met to qualify for credits under the program based on the following:

(1) The number of emergency responses calls to which a volunteer responds.

(2) The level of training and participation in formal training and drills for a volunteer.

(3) The total number of time expended by a volunteer on administrative and other support services, included but not limited to:

- (i) Fundraising
- (ii) Providing facility or equipment maintenance
- (iii) Financial bookkeeping

(4) The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company or nonprofit emergency medical service agency.

(5) The total number of years the volunteer has served.

(c) Eligible Entities. The volunteer Service Credit Program is available to residents of the township who are volunteers of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to East Buffalo Township:

(1) William Cameron Engine Company or its successors.

(d) Eligibility Period. A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period to qualify for the tax credits established under Section 603.

(1) For 2017, the eligibility period under the Volunteer Service Credit program shall run from January 20, 2017 until November 30, 2017.

(2) For 2018, and each subsequent year thereafter, the eligibility period shall run from January 1st until November 30th.

(e) Recordkeeping. The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under §602(c) shall keep specific records of each volunteer's activities in a service log to establish credit under the Volunteer Service Credit Program. Service logs shall be subject to review by the Board of Supervisors, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, shall annually transmit to the township a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the township no later than December 1st of each year. The chief or supervisor shall post the notarized eligibility list in an area of the volunteer agency's facilities.

(f) Application. Volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification to their chief or supervisor. The chief or supervisor shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program and forward it to the township secretary. Applications shall not be accepted by the township after March 15th of each year.

(g) Municipal Review. The township secretary shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Board of Supervisors or its designee, shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Supervisors or its designee, shall be issued a tax credit certificate by the township secretary.

(h) Official Tax Credit Register. The Township shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The township secretary shall issue updates, as needed, of the official Tax Credit Register to the following:

- (1) Board of Supervisors;
- (2) Chief of the volunteer fire company(ies);
- (3) Chief or supervisor of the nonprofit emergency services agency(ies);
- (4) Tax Officer for the township Tax Collection District.

(i) Injured Volunteers.

(1) An emergency responder that is injured during an emergency response call may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call with one of the entities listed under §602(c).

(2) An injured emergency responder shall provide documentation from a licensed physician with the application required under §602 stating that their injury prevents them from performing duties to qualify as an active volunteer. In such a case, the injured emergency responder shall be deemed an active volunteer for that tax year.

(3) An injured emergency responder shall annually submit the application required under §602, along with updated documentation from a licensed physician stating that the injury still exists and prevents them from qualifying as an active volunteer. The injured emergency responder shall again be deemed an active volunteer for that tax year. An injured emergency responder shall only be deemed an active volunteer for a maximum of five consecutive tax years.

§603. Earned Income Tax Credit.

(a) Tax Credit. Each active volunteer who has been certified under the East Buffalo Township Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$750.00 of the Earned income Tax levied by the township. When an active volunteer's earned income tax liability is less than the amount of the tax credit, the tax credit shall equal the individual's tax liability.

(b) Claim. An active volunteer with a tax credit certificate may file a claim for the tax credit on their township earned income tax liability when filing a final return for the preceding calendar year with the tax officer for the East Buffalo Tax Collection District.

(c) Rejection of Tax Credit Claim.

(1) The tax officer shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the township secretary.

(2) If the tax officer rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to §605.

(c) Taxpayers shall have 30 days to appeal the decision of the tax officer.

§604. Real Property Tax Credit.

(a) Tax Credit. Each active volunteer who has been certified under East Buffalo Township Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 20% of the township tax liability on qualified real property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

(b) Claim.

(1) Each active volunteer with a tax credit certificate may file a claim for the tax credit on their qualified real property tax liability for the township's real estate tax levy. The tax credit shall be administered as a refund by the township treasurer. An active volunteer shall file the following with the township secretary:

(i) A true and correct receipt from the township real estate tax collector of the paid township real property taxes for the tax year which the claim is being filed.

(ii) The tax credit certificate.

(iii) Photo identification.

(iv) Documentation that the tax paid was for qualified real property as defined in this ordinance.

(2) If the active volunteer provides all documentation required under this subsection, the township treasurer shall issue the tax refund to the active volunteer.

(c) Rejection of the Tax Credit Claim.

(1) The township secretary shall reject the claim for a township real property tax credit if the taxpayer fails to provide the documents required under subsection (b) (1).

(2) If the township secretary rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include reasons for the rejection and provide the method of appealing the decision pursuant to §605.

(3) Taxpayers shall have 30 days to appeal the decision of the township secretary.

§605. Appeals.

(a) Earned Income Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under §603 shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals of decision under §603 shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

(4) The appeal procedure is set forth in East Buffalo Township's Resolution 99-3.

(b) Real Property Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under §604 shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals under §604 shall follow the provisions of 2 Pa.C.S. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa.C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law."

(Ordinance 389, adopted September 11, 2017)