

## **Chapter 24**

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**Part 1****Earned Income and Net Profits Tax****§24-101. Definitions.**

The following words and phrases, when used in this Part, shall have the meanings ascribed to them in this Section, except where the context clearly indicates or requires a different meaning:

*Association* - a partnership, limited partnership, or any other unincorporated group of two or more persons.

*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.

*Corporation* - a corporation or joint stock association organized under the laws of the United States, this State, or any other State, territory, foreign country or dependency.

*Current year* - the calendar year for which the tax is levied.

*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* - salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property; not including, however, wages or compensation paid to persons on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness, disability or retirement or payments arising under Workmen's Compensation Act, occupational disease acts and similar legislation, or payments commonly recognized as old age benefits, retirement pay or pensions paid to persons retired from service after reaching a specific age or after a stated period of employment or payments commonly known as public assistance, or unemployment compensation payments made by any governmental agency or payments to reimburse expenses or payments made by employers or labor unions for wage and salary supplemental programs including, but not limited to, programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, Social Security and retirement.

*Collector* - the person, public employee or private agency designated by the Borough Council as the governmental body to collect and administer the tax on earned income and net profits.

*Employer* - a person, partnership, association, corporation, institution, governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation.

*Net profits* - the net income from the operation of a business, profession, or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in such business, profession, or other activity, but without deduction of taxes based on income.

*Nonresident* - a person, partnership, association or other entity domiciled outside the taxing district.

*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 taxing district.

*Succeeding year* - the calendar year following the current year.

*Taxpayer* - a person, partnership, association, or any other entity, required under this Part to file a return of earned income or net profits, or to pay a tax thereon.

(Ord. 387, 12/2/1968, §1)

**§24-102. Imposed.**

1. A tax for general revenue purposes of 1% is hereby imposed on the following:
  - A. Salaries, wages, commissions and other compensation earned by residents of the Borough.
  - B. Salaries, wages, commissions and other compensation earned by nonresidents of the Borough for work done or services performed or rendered in the Borough.
  - C. Net profits of businesses, professions and other activities conducted by residents of the Borough.
  - D. Net profits of businesses, professions and other activities conducted in the Borough by nonresidents.
2. The tax levied under subsections .1.A and .1.B 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 a person who is employed by or renders services to him.
3. The tax levied under subsections .1.C and .1.D of this Section shall relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person as owner or as proprietor, either individually or in association with some other person or persons.
4. The tax levied by this Part shall be applicable to earnings and to net profits earned during the period beginning January 1, 1969 and ending December 31, from year to year on a calendar year basis.

(Ord. 387, 12/2/1968, §2)

**§24-103. Applicability.**

1. The tax imposed by this Part shall not apply:

A. To any person as to whom it is beyond the legal power of the Borough to impose the tax on under the Constitution of the United States and the Constitution and laws of this State.

B. To institutions or organizations operated for public, religious, educational or charitable purposes, to institutions or organizations not organized or operated for private profit, or to trusts and foundations established for any of such purposes.

2. This Section shall not be construed to exempt any person who is an employer from the duty of collecting the tax as source from his employees and paying the amount collected to the Collector under the provisions of this Part.

(Ord. 387, 12/2/1968, §9)

**§24-104. Declaration, Returns and Payment; Net Profits.**

The following rules shall govern declarations, returns and payment of the tax imposed by this Part in regard to net profits:

A. Every taxpayer who anticipates any net profits shall, on or before April 15, of the current year, make and file with the collector on a form prescribed by the collector, a declaration of his estimated net profits during the period beginning January 1, of the current year, and ending December 31, of the current year, setting forth the estimated amount of net profits anticipated by him during such period and subject to the tax, the amount of tax imposed by this Part on such estimated net profits, and such other information as the collector may require. The taxpayer making such declaration shall, at the time of filing thereof, pay to the collector the estimated amount of tax shown as due thereon; provided, however, that the taxpayer has the right to pay the estimated tax in four quarterly installments as follows: The first installment at the time of filing the declaration and the other installments on or before June 15, and September 15 of the current year, and January 15, of the succeeding year, respectively.

B. Any taxpayer who first anticipates any net profits after April 15, of the current year, shall make and file the declaration required in subsection .1 of this Section on or before June 15, September 15 or December 31, of the current year, whichever of such dates next follows the date on which the taxpayer first anticipates such net profits. The taxpayer making the declaration shall, at the time of filing thereof, pay to the collector the estimated amount of tax as due thereon; provided, however, that the taxpayer shall have the right to pay the estimated tax in equal installments on or before the quarterly installment payment dates which remain after the filing of the declaration.

C. The collector is hereby authorized to provide by regulation for the making and filing of adjusted declarations of estimated net profits, and for payments of the estimated tax in cases where a taxpayer who has filed the declaration required in paragraph .A of this Section anticipates additional net profits not previously declared or finds that he has over-estimated his anticipated net profits.

D. On or before April 15, of the succeeding year, every taxpayer who has received net profits shall make and file with the collector, on a form prescribed by

him, a final return showing all his net profits for the period beginning January 1, and ending December 31, of the current year, the total amount of tax due, the amount of estimated tax paid under the provisions of this Section, and the balance due. Any taxpayer may, in lieu of paying the fourth quarterly installment of his estimated tax, may elect to make and file with the collector on or before January 31, of the succeeding year, the final return as required in this paragraph. At the time of filing the final return the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

E. Every taxpayer who discontinues business prior to December 31 of the current year shall, within 30 days after the discontinuance of business, file, his final return as required in paragraph .D of this Section and pay the tax due.

(Ord. 387, 12/2/1968, §3)

#### **§24-105. Declaration, Returns and Payment; Earned Income.**

Every taxpayer who is employed on a salary, wage, commission or other compensation basis, and who receives any earnings not subject to the provisions of this Part relating to collection at source of taxes due under this Part, shall, on or before April 13, July 31 and October 31, of the current year, and January 31, of the succeeding year, make and file with the collector on a form prescribed by the collector, a return setting forth the aggregate amount of salaries, wages, commissions and other compensation earned by him during the 3-month periods ending March 31, June 13, September 13 and December 31, of the current year, respectively, and subject to the tax, together with such other information as the collector may require. Every taxpayer making such return shall, at the time of filing thereof, pay to the collector the amount of tax shown as due thereon.

(Ord. 387, 12/2/1968, §3)

#### **§24-106. Powers and Duties of Collector.**

1. *Collection.* It shall be the duty of the collector to collect and receive the taxes, fines and penalties imposed by this Part.

2. *Records.* It shall also be his duty to keep a record showing the date of such receipt.

3. *Promulgation of Rules.* The collector is hereby charged with the administration and enforcement of the provisions of this Part and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the reexamination and correction of declarations and returns, and of payments alleged or found to be incorrect or as to which an overpayment is claimed or found to have occurred, and to prescribe forms necessary for the administration of this Part.

4. *Examination of Books.* The collector and agents designated by him are hereby authorized to examine the books, papers and records of any employer or supposed employer, or of any taxpayer or supposed taxpayer, in order to verify the accuracy of any declaration or return, or if no declaration or return was filed, to ascertain the tax due. Every employer or supposed employer, and every taxpayer or supposed taxpayer, is hereby directed and required to give to the collector, or to any agent designated by him, the means, facilities and opportunity for such examinations and investigations, as

are hereby authorized.

5. *Establishment of Different Filing, Etc., Dates.* The collector is authorized to establish different filing, reporting and payment dates for taxpayers whose fiscal years do not coincide with the calendar year.

(Ord. 387, 12/2/1968, §5)

**§24-107. Suit for Collection.**

1. The collector may sue for the recovery of taxes due and unpaid under this Part.

2. Any suit brought to recover the tax imposed by this Part shall be begun within 3 years after such tax is due, or within 3 years after the declaration or return has been filed, 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:

A. Where no declaration or return was filed by any person although a declaration or return was required to be filed by him under the provisions of this Part, there shall be no limitation.

B. 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 collector, reveals a fraudulent evasion of taxes, there shall be no limitation.

C. In the case of substantial understatement of tax liability of 25% or more, and no fraud, suit shall be begun within 6 years.

D. Where any person has deducted taxes under the provisions of this Part, and has failed to pay the amounts so deducted to the collector, or where any person has wilfully failed or omitted to make the deductions required by this Part, there shall be no limitation.

(Ord. 387, 12/2/1968, §6)

**§24-108. Confidentiality of Information Gained Under Part.**

Any information gained by the collector, his agents, or by any other official or agent of the Borough as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this Part, shall be confidential, except for official purposes and except in accordance with a proper judicial order, or as otherwise provided by law.

(Ord. 387, 12/2/1968, §5)

**§24-109. Payment Under Protest and Refunds.**

The collector is hereby authorized to accept payment under protest of the amount of tax claimed by the Borough in any case where any person disputes the validity or amount of the Borough's claim for the tax levied by this Part. If it is thereafter judicially determined by a court of competent jurisdiction that there has been overpayment to the collector, the amount of the overpayment shall be refunded to the person who paid under protest.

(Ord. 387, 12/2/1968, §8)

**§24-110. Interest and Penalties for Late Payment.**

If for any reason the tax imposed by this Part is not paid when due, interest at the rate of 6% per annum on the amount of such tax, and an additional penalty of  $\frac{1}{2}$  of 1% of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

(*Ord. 387, 12/2/1968*)

**§24-111. Fines and Penalties for Violation of Part.**

1. Any person who fails, neglects, or refuses to make any declaration or return required by this Part, any employer who fails, neglects or refuses to register or to pay the tax deducted from his employees, or fails, neglects, or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the officer or any agent designated by him to examine his books, records, and papers, and any person who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this Part, shall, upon conviction therefor before any magisterial district judge, or court of competent jurisdiction, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and in default of payment, to be imprisoned for a period not exceeding 30 days.

2. Any person who divulges any information which is confidential under the provisions of this Part, shall, upon conviction therefor, before any magisterial district judge, or court of competent jurisdiction, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and in default of payment, to be imprisoned for a period not exceeding 30 days.

3. The penalties imposed under this Section shall be in addition to any other penalty imposed by any other Section of this Part.

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

(*Ord. 387, 12/2/1968, §10; as amended by Ord. 623, 2/14/2006*)

**§24-112. Failure to Receive or Procure Forms not to Excuse Failure to Make Declarations and File Returns.**

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

(*Ord. 387, 12/2/1968, §10*)

**§24-113. Registration of Employers.**

Every employer having an office, factory, workshop, branch, warehouse, or other place of business, within the Borough who employs one or more persons, other than domestic servants, on a salary, wage, commission or other compensation basis, who has

not previously registered, shall, within 15 days after becoming an employer, register with the collector his name and address and such other information as the collector may require.

(*Ord. 387, 12/2/1968, §4*)

**§24-114. General Duty of Employers to Withhold Tax, File Return thereon and Make Payment Thereof.**

Every employer having an office, factory, workshop, branch, warehouse, or other place of business within the Borough who employs one or more persons, other than domestic servants, on a salary, wage, commission or other compensation basis, shall deduct monthly, or more often than monthly, at the time of payment thereof, the tax imposed by this Part on the salaries, wages, commissions and other compensation due to his employee or employees, and shall, on or before April 13, July 31 and October 31, of the current year, and January 31, of the succeeding year, file a return of taxes deducted on a form prescribed by the collector and pay to the collector the amount of taxes deducted during the preceding 3 month periods ending March 31, June 13 and September 13, of the current year, and December 31, of the current year, respectively.

(*Ord. 387, 12/2/1968, §4*)

**§24-115. Monthly Return and Payment by Delinquent Employers.**

Any employer who for two of the preceding four quarterly periods has failed to deduct the proper tax due under this Part, or any part thereof, or has failed to pay over the proper amount of tax to the taxing authority, may be required by the officer to file his return and pay the tax monthly. In such cases, payments of tax shall be made to the officer on or before the last day of the month succeeding the month for which the tax was withheld.

(*Ord. 387, 12/2/1968, §4*)

**§24-116. Employer's Annual Returns.**

1. On or before February 28, of the succeeding year, every employer specified in §24-114 shall file with the collector on forms prescribed by him:

A. An annual return showing the total amount of salaries, wages, commissions and other compensation paid, the total amount of tax deducted, and the total amount of tax paid to the collector during the period beginning January 1 and ending December 31.

B. A return for each employee employed during all or any part of the period beginning January 1 and ending December 31 of the current year setting forth the employee's name, address and Social Security number, the amount of salaries, wages, commissions or other compensation paid to the employee during such period, the amount of tax deducted, the amount of tax paid to the collector, and such other information as the collector may require. Every employer shall furnish a copy of the individual return to the employee for whom it is filed.

2. 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 required by this Part and pay the tax due.

(*Ord. 387, 12/2/1968, §4*)

**§24-117. Employer's Failure to Withhold Not to Relieve Employee of Duties.**

The failure or omission of any employer to make the deductions required by this Part shall not relieve any employee from the payment of the tax imposed by this Part or from complying with the requirements of this Part relating to the filing of declarations and returns.

(*Ord. 387, 12/2/1968, §4*)

**Part 2****Emergency and Municipal Service Tax****§24-201. Title.**

This Part shall be known and may be cited as the "Emergency and Municipal Service Tax Ordinance."

(Ord. 619, 12/28/2005, §1)

**§24-202. Definitions.**

As used in this Part, unless the context indicates clearly a different meaning, the following words shall have the meanings set forth below:

*Borough* - the Borough of West Homestead.

*Compensation or payroll amount* - salaries, wages, commissions, bonuses, fees, tips, net earnings and incentive payments whether based on profit or otherwise, any other income or exchange of property for value; and similar remuneration for services rendered whether directly or through an agent and whether in cash, in property, or the right to receive property.

*Employer* - a person, partnership, association, corporation, institution, governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation.

*Occupation* - include any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which any compensation is received.

*Tax* - the tax imposed by this Part.

*Taxpayer* - any natural person liable for the tax levied by this Part.

*Tax collector* - the person, agency or corporation appointed for the collection of the taxes imposed under this Part by the Borough of West Homestead.

*Tax year* - the calendar year commencing beginning with January 1, 2006 and ending midnight December 31, 2006, any thereafter continuing tax year to tax year on a calendar year basis.

(Ord. 619, 12/28/2005, §2)

**§24-203. Levy.**

The taxes hereby levied are upon the privilege of engaging in an occupation within the Borough of West Homestead for the tax year 2006 commencing 30 days after enactment, and ending midnight December 31, 2006, and continuing thereafter from tax year to tax year on a calendar year basis. Each natural person who exercises such privilege for any length of time during the tax year shall pay a tax in the amount of \$52 in accordance with the provisions of this Part. The funds derived from this emergency and municipal service tax may only be used for the following:

- A. Police and/or fire and/or emergency services.
- B. Road construction and/or maintenance of roads.

(*Ord. 619, 12/28/2005, §3*)

**§24-204. Collection Through Employer.**

1. Every employer shall, within 15 days after the effective date of this Part, or within 15 days after first becoming an employer, register with the tax collector the employer's name and address, the employee's name and address and such other information as the tax collector may require.

2. As to any taxpayer employed for any length of time on or before March 31 of any calendar tax year for which the tax is imposed, each employer shall deduct the tax from compensation payable to the taxpayer; file returns on a form prescribed by the tax collector; and pay to the tax collector the full amount of all such taxes on or before April 30 of the calendar year. As to each taxpayer for whom no prior deductions have been made, who is employed for any length of time in any of the 3-month periods ending June 30 of the year, September 30 of the year and December 31 of the year, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on the form prescribed by the tax collector, and pay the tax collector the full amount of all taxes deducted for each such 3-month period on or before July 31, or October 31 of the calendar year, and January 31, of the ensuing year. Provided, however, for those employers who hire summer employees whose base hourly wage does not exceed the minimum Federal hourly wage rate, said employer may deduct the tax owed by the employee pursuant to this Part, proportionately either over a period of 8 weeks, or 4 bi-weekly pay periods. This option for the employer to withhold the tax imposed by this Part for summer employees over the aforesaid period of time, is totally discretionary and not mandated. Employers are only mandated to deduct and withhold the tax due under this Part once in any calendar year from the employees subject to this tax. If the employer, in his discretion, determines to withhold the tax from summer employees over a period of time, then in the event that the summer employee's job is terminated, whether voluntarily or involuntarily, then the employer shall immediately deduct the balance of the tax due hereunder from the final wages owed to the employee.

3. Any employer who discontinues business or ceases operation before December 31, 2006 or before December 31 of any calendar tax year shall, within 15 days after discontinuing business or ceasing operations, file their return herein above required and pay the tax to the tax collector.

4. The failure of any employer to deduct the tax shall not relieve the employee from the duty to file a return and pay the tax. Any employer who fails to deduct the tax as required by this Section, or who fails to pay such tax to the tax collector, shall be liable for such tax in full, as though the tax had originally been levied against the employer.

5. As to the employees who present official receipts evidencing prior payment of the tax during the current tax year, either directly or by collection through other employers, the employer shall not deduct the tax but shall maintain adequate records concerning such payments by the employees. The emergency and municipal service tax in any calendar year shall not exceed \$52, irrespective of the number of political subdivisions within which such person may be employed within any given calendar year. [*Ord. 623*]

(*Ord. 619, 12/28/2005, §4; as amended by Ord. 623, 2/14/2006*)

**§24-205. Direct Payment by the Taxpayers.**

Every taxpayer who is self employed or whose tax for any other reason is not collected under §24-204 of this Part, shall file a return on a form prescribed by the tax collector and shall pay the tax directly to the tax collector. Each such taxpayer who first becomes subject to the tax on or before March 31 of any calendar year shall file the return and pay the tax on or before April 30 of the calendar year, and each such taxpayer who first becomes subject to the tax after May 31 of any calendar year shall file the return and pay the tax on or before July 31 or October 31 of the calendar year or January 31 of the ensuing year, whichever such payment date first occurs at least 30 days after the taxpayer first becomes subject to the tax.

(*Ord. 619, 12/28/2005, §5*)

**§24-206. Nonresident Taxpayers.**

Both resident and nonresident taxpayers shall, by virtue of engaging in an occupation within the Borough, be subject to the tax and the provisions of this Part.

(*Ord. 619, 12/28/2005, §6*)

**§24-207. Administration and Enforcement.**

1. The tax collector of the Borough of West Homestead shall be appointed as the collector of the taxes imposed under this Part in addition to his/her regular duties as tax collector, and who shall have all of the powers and duties of assessment, collection, administration and enforcement provided in this Part as well as in the underlying Acts of the Assembly; and who shall receive such additional compensation for his/her services and expenses as determined from time to time by the governing body. In the event the tax collector, appointed by this Part, is also selected by the local school district, his/her compensation and expenses shall be paid in a proportionate share as agreed to by the Borough and the School District. In the absence of any agreement as to compensation and payment of expenses to the tax collector, the compensation and expenses shall be shared by the School District and the Borough according to the proportionate share of the total collections for each jurisdiction.

2. The tax collector, on behalf of the Borough, shall collect and receive the taxes, interest, fines and penalties imposed by this Part, and shall maintain records showing the amounts received and the date such amounts were received. The tax collector shall prescribe and issue all forms necessary for the administration of the tax and may adopt and enforce regulations relating to any matter pertaining to the administration of this tax including, but not limited to, requirements for collection through employers, requirements for deductions, requirements for evidence and records, and provisions for the examination and collection of the returns. The tax collector, and agents designated by the tax collector, may examine the records of any employer, or supposed employer, or any taxpayer, or supposed taxpayer, in order to ascertain the tax due or verify the accuracy of any return. Every employer, or supposed employer, and every taxpayer, or supposed taxpayer, shall give the tax collector and any agent designated by said tax collector, all means, facilities and opportunity for the examination hereby authorized.

(*Ord. 619, 12/28/2005, §7*)

**§24-208. Collection.**

The tax collector shall collect, by suit or otherwise, all taxes, interest, costs, fines and penalties due under this Part and unpaid. If, for any reason, any tax is not paid when due, interest, at the rate of 6% per annum on the amount of unpaid taxes and an additional penalty of ½ of 1% of the amount of unpaid taxes, for the month or fraction of month during which the tax remains unpaid, shall be added and collected. All interest and penalty shall be applied on the first date of the month during which the tax remains unpaid, and shall be added and collected. Whenever suit is brought for the recovery of unpaid tax, the taxpayer shall, in addition, be liable for the costs of collection as well as for interest, penalties and reasonable attorney's fees. The tax collector may accept payment under protest of the tax claimed by the Borough in any case where any person disputes the Borough's claim for the tax. The taxpayer who pays under protest shall make a timely appeal pursuant to law. However, any timely appeal filed by any taxpayer does not relieve the taxpayer from making immediate payment of the taxes lien or assessed by the tax collector. If the taxpayer prevails on an appeal, the tax collector shall refund the amount of the overpayment to the person who paid under protest. All appeals shall be made in conformity with the procedures prescribed by Borough Council and statute.

(*Ord. 619, 12/28/2005, §8*)

**§24-209. Violations.**

Any person, firm or corporation who shall violate any provisions of this Part shall, upon a conviction thereof, be sentenced to pay a fine of not more than \$600 plus costs, default of said fine and cost, to a term of imprisonment for a period not to exceed 30 days. Each day that a violation of this Part continues shall constitute a separate offense.

(*Ord. 619, 12/28/2005, §9*)

**§24-210. Exceptions.**

The tax hereby levied shall not be imposed upon any taxpayer whose total compensation during the taxable year is less than \$1,000; and any taxpayer whose total compensation during the taxable year is greater than \$1,000 but less than \$12,001 shall pay \$10. This provision shall not be construed to relieve an employer from the duty to collect a tax under this Part because of a representation by an employee that his earnings in any year would be less than \$1,000, or less than \$12,001. In the event of overpayment, the employee shall be obliged to make a claim for refund with the tax collector and furnish such proof of annual earnings as the tax collector shall demand on or before March 31 of the following taxable year. The payment of any occupation privilege tax or emergency and municipal service tax to any political subdivision by any person pursuant to an ordinance or resolution passed or adopted under the authority of Act 511, as amended, shall be limited to \$52 on each person for each calendar tax year.

(*Ord. 619, 12/28/2005, §10; as amended by Ord. 623, 2/14/2006*)

**§24-211. Priority of Claim.**

1. The situs of such tax shall be the place of employment, but, in the event a person is engaged in more than one occupation, or an occupation that requires his/her

working in more than one political subdivision during the calendar year, the priority of the claim to collect such occupation privilege tax, or emergency and municipal service tax shall be in the following order:

A. The political subdivision in which a person maintains his principal office or is principally employed.

B. The political subdivision in which the persons resides and works, if such tax is levied by that political subdivision.

C. The political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.

2. The place of employment shall be determined as of the day the taxpayer first becomes subject to the tax during the calendar year. It is the intent of this Part that no person shall pay more than \$52 in any calendar year as an emergency municipal service tax irrespective of the number of political subdivisions within which such person may be employed within any given calendar year.

3. In case of a dispute, a tax receipt of the taxing authority for the calendar year declaring that the taxpayer has made prior payment shall constitute prima facia certification of payment of the tax to all other political subdivisions.

*(Ord. 619, 12/28/2005, §11)*



**Part 3****Realty Transfer Tax****§24-301. Short Title.**

This Part shall be known as the "Realty Transfer Tax Ordinance of the Borough of West Homestead."

(*Ord. 503, 1/13/1987, §1*)

**§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 the Borough of West Homestead, regardless of where the documents making the transfer are made, executed or delivered, or where the actual settlements on such transfer with took place as authorized by Article XI-D, "Local Real Estate Transfer Tax," 72 P.S. §8101-D *et seq.*

(*Ord. 503, 1/13/1987, §2*)

**§24-303. Definitions.**

*Borough* - the Borough of West Homestead, Allegheny County, Pennsylvania.

*Tax Collector* - any person, corporation, association, or partnership appointed from time to time by the Council of the Borough of West Homestead to collect and administer this tax.

*Association* - a partnership, limited partnership, or any other form of unincorporated enterprise owned or conducted by two or more persons 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 wills, 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 §24-302 of this Part.

*Family farm corporation* - a corporation of which at 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:

- 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 of general partners thereof, and as applied to corporation, 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 fewer 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 any 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 bonafide 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 paragraph .A or .B, the actual monetary worth of such interest.

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. 503, 1/13/1987, §3*)

**§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 or 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 Recorder of Deeds 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 under the authority of that Act shall during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half of the rate and such one-half rate shall become effective without any action on the part of the Borough; provided, however, that the Borough and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to one-half 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. If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due, shall be added and collected.

(*Ord. 503, 1/13/1987, §4*)

#### **§24-305. Exempt Parties.**

The United States, the Commonwealth, or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment or 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. 503, 1/13/1987, §5*)

#### **§24-306. Excluded Transactions.**

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 1 year from the date of condemnation.

B. A document which the Borough 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 of property passed by testate or intestate succession and held by co-tenants; however, if any of the parties take shares greater in value than their undivided interest, 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 or sister or spouse of

a brother or sister and brother or sister or the spouse of a brother or sister, and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within 1 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 devise 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 a trustee to a beneficiary of any ordinary trust.

J. A transfer for no or nominal actual consideration from trustee to successor trustee.

K. A transfer (1) for no or nominal actual consideration between principal and agent or straw party; or (2) from or to an 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 clause.

L. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the Department 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 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 2 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: (1) 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 (2) 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 bonafide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bonafide 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.

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. 503, 1/13/1987, §6*)

#### **§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 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. 503, 1/13/1987, §7*)

#### **§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 demise of title to real estate between associations or 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 3 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. 503, 1/13/1987, §8*)

**§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. 503, 1/13/1987, §9*)

**§24-310. Extension of Lease.**

In determining the term 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. 503, 1/13/1987, §10*)

**§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. 503, 1/13/1987, §11*)

**§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 the Borough based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania realty transfer tax, without compensation from the Borough.

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 the Borough 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.

(*Ord. 503, 1/13/1987, §12*)

**§24-313. State 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 subsection shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document 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 as under this Part.

(*Ord. 503, 1/13/1987, §13*)

**§24-314. Civil Penalties.**

1. If any part of any 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 1 month, with an additional 5% for each additional month or fraction thereof during which such failure continues, not exceeding 50% in the aggregate.

(*Ord. 503, 1/13/1987, §14*)

**§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, 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 Allegheny 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. 503, 1/13/1987, §15*)

**§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. 503, 1/13/1987, §16*)

**§24-317. Regulations.**

The tax collector 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. 503, 1/13/1987, §17*)

**§24-318. Determination Notice of Tax.**

1. If any person shall fail to pay any tax imposed by this Part for which he is liable, the tax collector is hereby authorized and empowered to make a determination of additional tax and interest due by such person based upon any information within his possession or that shall come into his possession. All such determination shall be made within 3 years after the date of the recording of the document.

2. Promptly after the date of such determination, the tax collector shall send by registered mail a copy thereof to the person against whom it was made. Within 30 days after date upon which the copy of any such determination was mailed, such person may file with the tax collector, a petition for redetermination of such taxes. Every petition for redetermination shall state specifically the reason which the petitioner believes entitled him to such redetermination, and it shall be supported by affirmation that it is not made for the purposes of delay, and that the facts set forth therein are true. It

shall be the duty of the tax collector within 6 months after the date of filing of any petition for redetermination to dispose of the petition. Notice of the action taken upon any petition for redetermination shall be given to the petitioner promptly after the date of redetermination by the tax collector.

3. At any time after the tax collector makes the determination of additional taxes, penalties or interest, is due and payable, the solicitor is authorized to file a municipal tax claim in the Court of Common Pleas of Allegheny 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. 503, 1/13/1987, §18*)

#### **§24-319. Refunds.**

1. When the amount due upon determination, redetermination, or review, is less than the amount paid to the Borough on account thereof, the tax collector shall enter a rebate in the amount of such difference to the account of the person who paid the taxes.

2. Where there has been no determination of unpaid taxes, the tax collector shall have the power, and his duty shall be, to hear and decide any application for refund and, upon allowance of such application, to enter a rebate in the amount of the over-payment to the person who paid the taxes. Such application must be filed within 30 days after the date of payment.

(*Ord. 503, 1/13/1987, §19*)

#### **§24-320. Notice.**

Where the tax collector is required to give notice, it shall be deemed sufficient for said notice to be sent by certified mail to the person who paid the tax at his last known post office address and by posting of said notice upon the most prominent place of the realty.

(*Ord. 503, 1/13/1987, §20*)

#### **§24-321. Determination, Redetermination and Refunds.**

Any determination, redetermination and the decision of entitlement to a refund is subject to the review and approval of the majority of the Council of the Borough of West Homestead prior to becoming final.

(*Ord. 503, 1/13/1987, §21*)

#### **§24-322. Appeals.**

Any person who has paid the taxes and who is aggrieved by the decision of the tax collector may appeal said decision to the Court of Common Pleas of Allegheny County as provided by law within 30 days of the date said decision was received. In the event the person who paid the taxes cannot be located at his last known post office address, or has refused delivery of the certified mail, the said appeal must be made within 30 days of the date of posting of the realty as heretofore provided.

(*Ord. 503, 1/13/1987, §22*)

**Part 4****Tax Exemption for Certain Improvements to Residences****§24-401. Definitions.**

As used in this Part, the following words and phrases shall have the meanings set forth below:

*Improvement* - repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a structure.

(Ord. 451, 5/9/1977, §1)

**§24-402. Building Permit.**

Building permit for improvements under this Part shall be granted by the Borough Engineer at the cost of \$1 per permit. The building permit shall indicate the nature of the improvements and the Borough Engineer shall notify the Tax Collector of the exemption of such improvements. The information to the Tax Collector shall set forth the following information:

- A. The date the building permit was issued for said improvements.
- B. The type of improvements.
- C. The cost of the improvement and such additional information as the Tax Collector may require.

(Ord. 451, 5/9/1977, §2)

**§24-403. Exemption Schedule.**

The exemption shall be in force for a period of 5 tax years and shall terminate thereafter.

(Ord. 451, 5/9/1977, §3)

**§24-404. Limitation Exemption.**

The exemption from taxes shall be limited to the additional assessment valuation attributable specifically to the actual costs of improvements to the residence and shall not be in excess of \$10,000 per dwelling unit for improvements constructed under this Part. The exemption from taxes shall be limited to that portion of the increased assessment attributable to the improvement made under the provisions of this Part. The date of the construction shall be deemed to be the date of the issuance of the building permit.

(Ord. 451, 5/9/1977, §4)

**§24-405. Sale of Property.**

The exemption from taxes authorized by this Part shall be upon the property exempted and shall not terminate upon the sale or exchange of the property.

(Ord. 451, 5/9/1977, §5)



**Part 5****Occupancy Registration Requirements****§24-501. Tenants to Register.**

Each resident of the Borough of Homestead who shall have reached his or her eighteenth birthday shall, within 60 days of the effective date of this Part, file with the Borough Secretary, at the Borough municipal office, a form, to be provided by the Borough, setting forth said resident's name, current address, place of employment, and whether said resident is renting his or her place of abode, and the name, address and telephone number of the landlord.

*(Ord. 617, 5/10/2005, §1)*

**§24-502. Landlords to Register.**

Each person or persons who own a unit or units that are being used for rental units shall, upon the rental of such unit or units to a new tenant, but before the new occupancy of said unit(s), so inform the Borough Secretary. The Borough shall have the authority, before occupancy of the unit(s), but no later than 10 days after receiving such notification, to inspect such unit(s) regarding continued code compliance of all Borough ordinances.

*(Ord. 617, 5/10/2005, §2)*

**§24-503. Borough Secretary to be Notified of Transfer of Title to Real Estate.**

Each person or persons who shall sell or otherwise transfer title to any dwelling in West Homestead Borough shall so notify the Borough Secretary prior to the transfer of said title and the Borough shall have the authority, before occupancy of the dwelling, but not later than 10 days after receiving such notification, to inspect such unit(s) regarding continued code compliance of all Borough ordinances.

*(Ord. 617, 5/10/2005, §3)*

**§24-504. Inspection.**

Each person whose unit(s) or dwelling shall be inspected will, after such inspection, be given a "field correction report" detailing what violations, if any, exist and the corrections needed therefor; an affidavit to sign acknowledging his/her/its ownership/habitation of such unit(s) or dwelling; the receipt of the field correction notice; the owner/occupant's agreement to make all required applications for building and occupancy permits from the Borough of West Homestead with payment of all required fees; and further agreement not to occupy the property until all work required to obtain occupancy permits, as set forth in the field correction notice is completed and the property is brought up to code compliance standards.

*(Ord. 617, 5/10/2005, §4)*

**§24-505. Certificate of Occupancy.**

A certificate of occupancy shall be issued only after full compliance with the

provisions of this Part and the unit/dwelling meets all standards for occupancy as set forth in all Borough ordinances then in effect.

(*Ord. 617, 5/10/2005, §5*)

**§24-506. Fees.**

There shall be an amount as established from time to time by resolution of Borough Council imposed for compliance with §§24-502, 24-503, or 24-504 of this Part. An additional fee, as may be in effect from time to time, shall be payable to the Borough's designated inspection/compliance official if the inspection/repairs involve either structural or electrical issues.

(*Ord. 617, 5/10/2005, §6; as amended by Ord. 623, 2/14/2006*)

**§24-507. Compliance Within 30 Days of Change in Registry.**

Any person or persons who shall become residents of the Borough of West Homestead subsequent to the effective date of this Part shall comply with the requirements of this Part within 30 days of becoming a resident. This shall include persons who change residences within the Borough.

(*Ord. 617, 5/10/2005, §7*)

**§24-508. Penalty.**

Failure to comply with the provisions of this Part shall result in a citation being issued by the Code Compliance Officer/Building Inspection or other designated West Homestead Borough official. Said citation shall be heard by the magisterial district judge. Conviction of violation of this Part shall result in the imposition of a fine of not more than \$1,000 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 shall constitute a separate offense.

(*Ord. 617, 5/10/2005, §8; as amended by Ord. 623, 2/14/2006*)





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**Part 6****Penalty and Interest on Delinquent Taxes****§24-601. Penalty.**

In addition to the maximum penalty and costs allowed bylaw, an interest rate of 10% per annum shall be imposed on all tax liens and municipal claims heretofore filed and of record in the Prothonotary's Office of Allegheny County, Pennsylvania, commencing with the effective date of this Part.

*(Ord. 479, 12/13/1983, §1)*

**§24-602. Rate of Interest**

That in addition to the maximum penalty and costs allowed by law, all delinquent tax claims and municipal claims shall carry an interest rate of 10% per annum from the date filed, commencing with the effective date of December 13, 1983.

*(Ord. 479, 12/13/1983, §2)*



**Part 7****Tax Assessment Limitation Program****§24-701. Definitions.**

*Act 77* - the Act of December 22, 1993, Public Law 529, No. 77, codified as the Allegheny Regional Asset District Law, Pa. Stat. Ann. tit. 16, §6101-B *et seq.*

*Allegheny Regional Asset District Law* - see the definition of "Act 77," above.

*Assessment* - the fair market value of property as determined by the Board of Property Assessment, Appeals and Review of Allegheny County.

*Borough* - Borough of West Homestead.

*Council* - Council of the Borough of West Homestead.

*Department of property assessment* - The Department of Property Assessment, Appeals, Review and Registry of Allegheny County.

*Eligible taxpayer* - a longtime owner/occupant of a principal residence in West Homestead Borough who is (A) a single person aged 65 or older during a calendar year in which County real property taxes are due and assessed; or (B) married persons if either spouse is 65 or older during a calendar year in which Borough of West Homestead real property taxes are due and assessed.

*Household income* - all income received by an eligible taxpayer while residing in his or her principal residence during a calendar year.

*Income* - all income from whatever source derived including, but not limited, to salaries wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief, the gross amount of any pensions or annuities including railroad retirement benefits, all benefits received under the Federal Social Security Act (except Medicare benefits), all benefits received under State Unemployment Insurance laws and Veteran's Disability Payments, all interest received from the Federal or any state government or any instrumentality or political subdivision hereof, realized capital gains, rentals, workmen's compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first \$5,000 of the total of death benefit payments), and gifts of cash or property (other than transfers by gift between members of a household ) in excess of a total value of three include surplus food governmental agency dividend.

*Longtime owner/occupant* - any person who for at continuous years has owned or has occupied the same as a principal residence and domicile, or any person who for at least 5 years has owned and occupied the same dwelling as a principal residence and domicile if that person received assistance in the acquisition of the property as part of a government or nonprofit housing program.

*Municipality* - Borough of West Homestead.

*Person* - a natural person.

*Principal residence* - the dwelling place of a person, including the principal house lot, and such lots as are used in connection therewith which contribute to its enjoyment, comfort and convenience; or a building with a maximum of one commercial establishment and a maximum of three residential units of which one residential unit must be

a principal residence of the long time owner/occupant.

*Senior Citizens Rebate and Assistance Act* - the Act of March 11, 1971, P.L. 104, No. 3, as amended, codified at Pa. Stat. Ann. tit. 72, §4751-1 *et seq.*

(*Ord. 553, 12/27/1994, §1*)

**§24-702. Limitation of Assessment for Eligible Taxpayers.**

All eligible taxpayers in the Borough of West Homestead who are longtime owner/occupants shall be entitled to have the assessment on his or her principal residence maintained at or limited to the amount determined by the Department of Property Assessment for the calendar year 1993 if the eligible taxpayer meets the household income limits for qualification for any amount of property tax rebate under the Senior Citizens Rebate and Assistance Act.

(*Ord. 553, 12/27/1994, §2*)

**§24-703. Participation in Limitation of Tax Assessment Program.**

Any person paying property taxes in the Borough of West Homestead may apply to participate in the assessment limitation program authorized under this Part. In order to be eligible to participate in the program, the person must meet the following conditions:

A. The person must be a single person aged 65 or older; or be married persons with either spouse being 65 years of age or older.

B. The person must be a longtime owner/occupant.

C. The property owned by the person must be the principal residence and domicile of the resident.

D. The person's household income must qualify him or her to receive any amount of property tax rebate under the Senior Citizens Rebate and Assistance Act.

(*Ord. 553, 12/27/1994, §3*)

**§24-704. Rules and Regulations.**

The Department of Assessment and the Borough Secretary shall have the authority to issue rules and regulations with respect to the administration of the limitation of tax assessment program established under this Part. Such rules and regulations shall include, but not be limited to, reasonable proof of household income, proof of residence, proof of qualification for or receipt of, a property tax rebate under the Senior Citizens Rebate and Assistance Act and any other reasonable requirements and conditions as may be necessary to operate the tax assessment limitation program.

(*Ord. 553, 12/27/1994, §4*)