

Ordinance 69-7

Said tax, Imposition of
penalties

11/10/1969

AN ORDINANCE OF THE TOWNSHIP OF HOPEWELL, COUNTY OF BEAVER, PENNSYLVANIA IMPOSING AN ANNUAL TAX ON THE EARNED INCOME AND NET PROFITS OF RESIDENT AND NON-RESIDENT TAXPAYERS; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX AND THE IMPOSITION OF PENALTIES.

BE IT RESOLVED AND ORDAINED, and it is hereby resolved and ordained, by the Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania as follows:

ENACTMENT

SECTION 1. This ordinance is enacted pursuant to the authority conferred by The Local Tax Enabling Act (53 P.S. § 6901), as amended.

EFFECTIVE DATE

SECTION 2. This ordinance shall become effective on January 1, 1970.

SHORT TITLE

SECTION 3. This ordinance shall be known and may be cited as "The Earned Income Tax Ordinance of the Township of Hopewell".

INCORPORATION OF STATUTE

SECTION 4. The provisions of Section 13 of The Local Tax Enabling Act (53 P.S. § 6913), as amended, are incorporated herein by reference and shall be deemed a part hereof, as is set forth at length herein. PROVIDED, however, that where options are given in said Section 13, this ordinance designates the option elected and any option not selected shall be deemed a nullity and without force and effect.

DEFINITIONS

SECTION 5. The following words when used in this ordinance shall have the meanings ascribed to them in this Section, except in those instances where the context clearly indicates a different meaning.

(a) "Collector" shall mean the agent and/or deputy agent designated by the Township to collect the tax imposed by this ordinance and to administer the provisions thereof; the Collector shall have all the powers, rights, duties and obligations assigned to the "income tax officer" as defined in The Local Tax Enabling Act.

(b) "Person" shall mean every natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

(c) "Township" shall mean the Township of Hopewell, a First Class Township being situate in the County of Beaver, Pennsylvania.

(d) "Taxable period" shall mean the period beginning on January 1, 1970 and ending December 31, 1970 and each succeeding calendar year thereafter.

(e) "Taxpayer" shall mean a person, partnership, association or any other entity domiciled within the territorial limits of the Township or doing business therein and required to file a return of earned income or net profits, or to pay a tax thereon.

IMPOSITION OF TAX

SECTION 6. An annual tax for general revenue purposes of one per centum (1%) is hereby imposed on the earned income and net profits of resident and non-resident taxpayers during the period beginning January 1, 1970 and ending December 31, 1970 and each succeeding calendar year thereafter.

DECLARATION AND PAYMENT OF TAX

A. Net Profits

SECTION 7. (a) During the period beginning January 1, 1970 and ending December 31, 1970, every taxpayer making net profits shall file with the Collector on or before April 15, 1971, an annual return, as hereinafter set forth, and shall concurrently therewith make payment to the Collector of the tax required to be paid hereunder.

(b) During each succeeding calendar year following the aforesaid taxable period, every taxpayer making net profits shall file with the Collector on or before April 15 next following the year for which the tax was levied, an annual return as hereinafter set forth, and shall concurrently therewith make payment to the Collector of the tax annually required to be paid hereunder.

B. Earned Income

SECTION 8. (a) During the period beginning January 1, 1970, every taxpayer receiving earned income shall file with the Collector on or before April 15, 1971 an annual return, as hereinafter set forth, and concurrently therewith make payment to the Collector of the tax required to be paid hereunder.

(b) During each succeeding calendar year following the aforesaid taxable period, every taxpayer receiving earned income shall file with the Collector on or before April 15 next following the year for which the tax was levied, an annual return as hereinafter set forth, and shall concurrently therewith make payment to the Collector of the tax annually required to be paid hereunder.

C. Annual Return

SECTION 9. (a) The annual return required hereunder to be filed with the Collector shall be made on a form prescribed by the Collector and shall set forth the aggregate amount of all net profits

and all earned income, the total amount of tax due thereon, the amount of tax paid thereon, the amount of tax that has been withheld at source pursuant to Section 10 hereof, the balance of tax due and such other relevant information as the Collector may require. At the time of filing his return, the taxpayer shall pay the tax, in any, due or shall make demand for refund or credit in the event of overpayment. PROVIDED, however, that when the return is made for a fiscal year, the return shall be made within seventy-five (75) days from the end of such fiscal year.

(b) A taxpayer whose taxable income shall consist solely of salaries, wages, commission, compensations or other earned income the tax on which has been collected at source in accordance with the provisions of Section 10 hereof, shall not be relieved thereby of filing an Annual Return as required by Section 9 (a) hereof.

COLLECTION AT SOURCE

SECTION 10. (a) Every employer having an office, factory, workshop, branch, warehouse, or other place of business within the Township who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, who has not previously registered, shall, within fifteen (15) days after becoming an employer, register with the Collector his name and address and such other information as the Collector may require.

(b) Every employer having an office, factory, workshop, branch, warehouse, or other place of business within the Township who employs one or more persons, other than domestic servants, for a salary, wage, commission, or other compensation, shall deduct at the time of payment thereof, the tax imposed by this ordinance on the earned income due to his employee or employees and shall quarterly on or before the times hereinafter set forth file a return and pay to the Collector the amount of taxes required to be deducted during the preceding three-month period of employment. Such return shall be made upon a form prescribed by the Collector and shall set forth the name and social security number of each such employee, the earned income of such employee during the preceding three-month period, the tax deducted therefrom, the total earned income of all such employees during the preceding three-month period, the total tax deducted from all such employees and paid with the return, and such other relevant information as the Collector may require:

Quarterly Period
Current Tax Year

Return Due

January - March
April - June
July - September
October - December

April 30th
July 31st
October 31st
January 31st of the
succeeding year

Any employer who for two of the preceding four quarterly periods has failed to deduct the proper tax, or any part thereof, or has

failed to pay over the proper amount of tax to the taxing authority may be required by the Collector to file his return and pay the tax monthly. In such cases, payments of tax shall be made to the Collector on or before the last day of the month succeeding the month for which the tax was withheld.

(c) On or before February 28, of the succeeding year, every employer shall file with the Collector:

(1) An annual return showing the total amount of earned income paid, the total amount of tax deducted, and the total amount of tax paid to the Collector for the period beginning January 1 of the current year, and ending December 31 of the current year.

(2) A return withholding statement for each employee employed during all or any part of the period beginning January 1 of the current year, and ending December 31 of the current year, setting forth the employee's name, address and social security number; the amount of earned income paid to the employee during said period, the amount of tax deducted, the amount of tax paid to the Collector. Every employer shall furnish two copies of the individual return to the employee for whom it is filed.

(d) Every employer who discontinues business prior to December 31 of the current year, shall, within thirty days after the discontinuance of business, file the returns and withholding statements hereinabove required and pay the tax due.

(e) Except as otherwise provided in Section 9 of The Local Tax Enabling Act (53 P.S. 6909) every employer who wilfully or negligently fails or omits to make the deductions required by this Section shall be liable for payment of the taxes which he was required to withhold to the extent that such taxes have not been recovered from the employee.

(f) The failure or omission of any employer to make the deductions required by this Section shall not relieve any employee from the payment of the tax or from complying with the requirements of this ordinance relating to the filing of Annual Returns.

(g) If the employer shall deduct the tax as required by this Section, the amount deducted shall be held in trust by such employer for the use of the Township, as beneficial owner thereof, and the employee from whose earnings such tax was deducted shall be deemed to have paid such tax.

POWERS AND DUTIES OF THE COLLECTOR

SECTION 11. (a) It shall be the duty of the Collector to collect and receive the taxes, fines and penalties imposed by this ordinance for payment over to the Township Treasurer. It shall also be his duty to keep a record showing the amount received by him from each person or business paying the tax and, if paid by such person in respect of another person, the name of such other person, and the date of such receipt.

(b) The Collector is hereby charged with the administration and enforcement of the provisions of this ordinance, and is hereby empowered, subject to the approval of the Township to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this ordinance including provisions for the re-examination and correction of 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 make refunds in case of over payment, for any period of time not to exceed five years subsequent to the date of payment of the sum involved and to prescribe forms necessary for the administration of this ordinance.

(c) The Collector shall refund, upon petition of and proof by the taxpayer, earned income tax paid on the taxpayer's ordinary and necessary business expenses, to the extent that such expenses are not paid by the taxpayer's employer.

(d) The Collector and agents designated in writing by him are hereby authorized to examine the books, papers and records of any employer or of any taxpayer in order to verify the accuracy of any return, or, if no return was filed, to ascertain the tax due. Every employer and every taxpayer is hereby directed and required to give the Collector and to any agent so designated in writing by him the means, facilities and opportunity for such examinations and investigations as are hereby authorized. The Collector is hereby authorized to compel the production of books, papers and records and the attendance of all persons, whether as parties or as witnesses in order to verify the accuracy of any return, or, if no return was filed, in order to ascertain the tax due.

(e) Any information gained by the Collector, his agents, or by any other official, agent or employee of the Township as a result of any return, investigation or hearing required or authorized by this ordinance shall be confidential and shall not be disclosed to any person except for official use in connection with administration or enforcement of this ordinance or as otherwise provided by law.

(f) The Collector is hereby authorized to establish different filing, reporting and payment dates for taxpayers whose fiscal years do not coincide with the calendar year.

(g) The Collector, with the consent of the Township, may employ a qualified accountant to audit the books and records of any taxpayer. If said audit reveals a willful or fraudulent violation of any of the terms of this ordinance or a willful or fraudulent attempt on the part of the taxpayer to evade the payment of the tax imposed by this ordinance, then said taxpayer shall, in addition to all other penalties imposed by this ordinance, be liable for the costs of the audit.

SUIT FOR COLLECTION OF TAX

SECTION 12. (a) The Collector shall sue in the name of the Township for the recovery of taxes due and unpaid under this ordinance.

(b) Any suit brought to recover the tax imposed by this ordinance shall begin within three (3) years after such tax is due or within three (3) years after a return has been filed, whichever date is later. Provided, however, that this limitation shall not prevent the institution of suit for collection of any tax due or determined to be due in the following cases:

(1) where no return was filed by any person although a return was required to be filed by him under the provisions of this ordinance, there shall be no limitation;

(2) where a false or fraudulent return was filed with the intent to evade payment of the tax imposed by this ordinance, there shall be no limitation;

(3) in the case of substantial understatement of tax liability of twenty-five per centum (25%) or more, and no fraud, suit shall begin within five years;

(4) where any person has deducted taxes under the provisions of this ordinance and has failed to pay the amounts so deducted to the Collector, or where any person has willfully failed to pay the amounts so deducted to the Collector, or where any person has willfully failed or omitted to make the deductions required by Section 10 hereof, there shall be no limitation.

(c) The Collector may sue for recovery of an erroneous refund provided such suit is begun within two years after making such such refund, except that suit may be brought within five years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

INTEREST AND PENALTIES

SECTION 13. If for any reason the tax is not paid when due, interest at the rate of six per centum (.06) per annum on the amount of said tax, and an additional penalty of one-half of one per centum (.005) 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 cost of collection, and the interest and penalties herein imposed.

FINES AND PENALTIES FOR VIOLATION OF ORDINANCE

SECTION 14. (a) Any person who fails, neglects or refuses to file any return required by this ordinance; any employer who fails, neglects or refuses to pay the tax deducted from his employes; any person who refuses to permit the Collector or a duly authorized agent of the Collector to examine his books, records and papers; and any person who 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 payment of the whole or any part of the tax imposed by this ordinance shall upon conviction thereof be sentenced to pay a fine

of not more than Five Hundred Dollars (\$500.00) for each offense and the costs of prosecution, and, in default of the payment of said fine and costs, to undergo imprisonment for a period not exceeding thirty (30) days.

(b) Any person, who, except as permitted by the provisions of this ordinance, divulges any information which is confidential under the provisions of sub-section (e) of Section 11 hereof shall upon conviction thereof be sentenced to pay a fine of not more than Five Hundred Dollars (\$500.00) for each offense and the costs of prosecution, and, in default of the payment of said fine and costs, to undergo imprisonment for a period not exceeding thirty (30) days.

(c) The penalties imposed under this Section shall be in addition to any other penalty imposed by any other Section of this ordinance.

(d) The failure of any person to receive or procure the forms required for the filing of any return required by this ordinance shall not excuse him from filing such return.

(e) When any person has filed a return or paid a tax under the provisions of this ordinance, or such person has had a tax payable under this ordinance withheld by his employer, it shall be presumed that such person owes a tax for each successive year unless he has notified the Collector in writing that he has removed from the Township or has ceased to be employed. It shall be the duty of every person who removes from the Township or who ceases being an employee to notify the Collector of that fact in writing within thirty (30) days after the happening thereof. Any person who shall fail to so notify the Collector shall be liable for a penalty of Twenty-Five Dollars (\$25.00) and, in addition thereto, shall be liable for all legal costs and expenses incurred by the Collector in attempting to require said person to comply with the provisions of this ordinance.

SEVERABILITY

SECTION 15. The provisions of this ordinance are severable. If any sentence, clause or section of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections of this ordinance. It is hereby declared to be the intent of the Board of Commissioners of the Township of Hopewell that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause or section not been included herein.

ORDAINED AND ENACTED into an ordinance this 10th day of November, 1969

BOARD OF COMMISSIONERS
HOPEWELL TOWNSHIP

By Michael Volutch
President.

ATTEST:

Charlotte M. Buffington
Secretary.

(SEAL)



FAX

GOVERNOR'S CENTER FOR LOCAL GOVERNMENT SERVICES
PHONE: 888-223-6837 FAX: 717-783-1402

TO: Gerry Orsini **FROM:** Brian Bowers
FAX: (724) 378-3034 **PAGES:** (INCLUDING COVER SHEET)
PHONE: - **DATE:** 8 Friday, September 29, 2006
RE: EIT Ordinance **CC:** -

HARD COPY TO BE FORWARDED: YES NO

MESSAGE: Gerry,

Here is a copy of the Earned Income Tax Ordinance that we have on file for Hopewell Township, Beaver County. According to our Records, the EIT ordinance was received by our office on January 20, 1970.

Per Act 511, Section 7 of the Local Tax Enabling Act of 1965, "when an ordinance is first passed or adopted imposing a tax under the authority of this act, an exact copy thereof, certified to by the taxing body shall be filed with the Department of Community Affairs (now DCED)." Section 9 goes on to say that it is the duty of the Dept. to have an official register of all taxes levied under the authority of this act.

The Earned Income Tax for Hopewell Township has been on file since 1970 and has been included in our official register every year since.

If you need anything else, please let me know.

IMPORTANT/CONFIDENTIAL: This communication is intended solely for the use of the individual or entity to which it is addressed. This facsimile contains information from the Commonwealth of Pennsylvania, Department of Community and Economic Development which may be privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and return all pages to the address shown above.



Community Affairs and Development

Commonwealth Keystone Building
 400 North Street
 4th Floor

Harrisburg Pennsylvania
 17120-0225

tel: 888.223.6837
 fax: 717.783.1402
 866-GO-NEWPA | newPA.com

My Commission Expires January 29, 1973
West Bridgewater Borg, Pa. Beaver County

NOTARY PUBLIC

James R. Miller

this 13TH day of NOVEMBER

Sworn to and subscribed before me

allegations of the foregoing statement are true.

of BEAVER NEWSPAPERS, INC., and that

JAMES R. MILLER, who being duly sworn according to law says

Before me, a Notary Public in and for such county and state, personally

STATE OF PENNSYLVANIA,
COUNTY OF BEAVER,

SS: By

James R. Miller

BEAVER NEWSPAPERS, INC.

appeared in the regular issue on 11/17/65

The attached advertisement, which is exactly as printed and published,

established in 1946, and has been issued regularly, except legal holidays

400 Fair Avenue, West Bridgewater, Beaver County, Pennsylvania, was

published by BEAVER NEWSPAPERS, INC., a Pennsylvania corporation,

The Beaver County Times, a daily newspaper of general circulation,

since said date.

PROOF OF PUBLICATION

PROOF OF PUBLICATION

The Beaver County Times, a daily newspaper of general circulation, published by BEAVER NEWSPAPERS, INC., a Pennsylvania corporation, 400 Fair Avenue, West Bridgewater, Beaver County, Pennsylvania, was established in 1946, and has been issued regularly, except legal holidays since said date.

The attached advertisement, which is exactly as printed and published, appeared in the regular issue on 11/17/65.

BEAVER NEWSPAPERS, INC.

STATE OF PENNSYLVANIA,
COUNTY OF BEAVER,

SS: By *James R. Miller*

Before me, a Notary Public in and for such county and state, personally

JAMES R. MILLER, who being duly sworn according to law

SECRETARY-TREASURER of BEAVER NEWSPAPERS, INC., and

allegations of the foregoing statement are true.

Sworn to and subscribed before me

this 20TH day of NOVEMBER

ADVERTISING

HELP

gifts For Students

OLYMPIA TYPEWRITERS — The top rated portable, \$49.50 up. Also other makes. Brown's Typewriter, 723-12th St., Beaver Falls, 843-2394.

ADDING MACHINE — Victor latest all electric. Adds and subtracts. Distinctive harvest gold case. Insides are tough, case hardened steel construction, Cadmium plated.

NOTICE OF INTENTION TO LEVY A TAX ON NET PROFITS AND EARNED INCOME

NOTICE is hereby given that the Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania, pursuant to the provisions of Article III, Section 31, Pennsylvania Constitution, Chapter 31, 1965, known as the Local Tax Enabling Act, intend to order an ordinance at a meeting to be held on the 10th day of November, 1965, at 8:00 P.M. EST, in the Hopewell Township Municipal Building, Beaver County, Pennsylvania, imposing an annual tax of 1 per cent on the earned income and net profits of resident and non-resident taxpayers, providing for the administration, collection and enforcement of said tax, and the imposition of penalties.

The Board deems it necessary to impose said tax for the general operating expenses of municipal government of said Township, and estimates the amount of revenue to be derived from said tax at \$150,000.00 for the calendar year of 1970.

Said ordinance will be considered and final action taken thereon by the Board of Commissioners of Hopewell Township at the meeting to be held on November 10, 1969, as aforementioned. All persons interested may appear at said meeting and be heard prior to final action with respect to said ordinance.

BOARD OF COMMISSIONERS
Hopewell Township

By: Michael Vohlrich
President

ATTEST: CHARLOTTE M. BUFFINGTON,
Secretary

(Seal)
10/20-27-11/3

James R. Miller

BEAVER NEWSPAPERS, INC.

has been paid.

The costs of advertising and proof,

41.85

James R. Miller