

(formal)

FMS

ORD 2000

ORDINANCE NO. 2005-1

AN ORDINANCE OF HOPEWELL TOWNSHIP, BEAVER COUNTY, PENNSYLVANIA, ENACTING A TAX FOR GENERAL REVENUE PURPOSES IN THE AMOUNT OF FIFTY-TWO (\$52.00) DOLLARS PER YEAR UPON THE PRIVILEGE OF ENGAGING IN AN OCCUPATION WITHIN THE LIMITS OF HOPEWELL TOWNSHIP, BEAVER COUNTY, PENNSYLVANIA; SAID TAX TO BE PAID BY ANY INDIVIDUAL EXERCISING SUCH PRIVILEGE; PROVIDING FOR ITS COLLECTION; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING SAID TAX FROM EVERY INDIVIDUAL IN THEIR EMPLOY SUBJECT TO SAID TAX COLLECTOR; CONFIRMING AND IMPOSING POWERS AND DUTIES OF ADMINISTRATION ON THE TAX COLLECTOR; IMPOSING PENALTIES FOR THE VIOLATION THEREOF; AND REPEALING HOPEWELL TOWNSHIP ORDINANCE NO. 66-3 WHICH IS KNOWN AS THE "OCCUPATION PRIVILEGE TAX ORDINANCE."

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

SECTION 1. TITLE

This Ordinance shall be known and may be cited as the Emergency and Municipal Services Tax Ordinance.

SECTION 2. DEFINITIONS

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

a. "Individual" shall mean any person, male or female, who attains or is over the age of eighteen (18) years on the first day of January, engaged in any occupation, trade, or profession within the limits of Hopewell Township.

b. "Occupation" shall mean any trade, profession, business, or undertaking of any type, kind or character, including services, domestic or other, carried on or performed within the limits of Hopewell Township, for which compensation is charged or received by means of salary, wages, commissions or fees for services rendered.

c. "Employer" shall mean an individual, partnership, association, corporation, governmental body, agency, or other entity employing one (1) or more persons on a salary, wage, commission, or other compensation basis, including a self-employed person.

d. "Tax" shall mean the Emergency Management and Municipal Services Tax in the amount of Fifty-two (\$52.00) Dollars levied by this Ordinance.

e. "Emergency Management and Municipal Services Tax Officer" or "Officer" shall mean the person, public employee, or private agency designated by Hopewell Township to collect and administer the Emergency Management and Municipal Services Tax hereby imposed.

f. "Fiscal Year" shall mean the Twelve (12) Month Period beginning January 1 and ending December 31.

g. "District" shall mean the area within the limits and jurisdiction of Hopewell Township, Beaver County, Pennsylvania.

h. "He," "His," or "Him" shall mean and indicate the singular and plural number, as well as male, female, and neuter gender.

SECTION 3. LEVY

The Hopewell Township Board of Commissioners hereby levies and imposes on each individual engaged in any occupation within the territorial limits of Hopewell Township during this fiscal year and each fiscal year thereafter, an Emergency Management and Municipal Services Tax. This tax is an addition to all other taxes of any kind or nature heretofore levied by Hopewell Township, provided that all individuals deriving less than Five Thousand (\$5,000.00) Dollars per year from all sources of income shall be exempt from the Emergency and Municipal Services Tax hereby levied.

SECTION 4. AMOUNT OF TAX

Beginning with the first day of January, each occupation as herein before defined, engaged in within the limits of Hopewell Township, shall be subject to an Emergency Management and Municipal Services Tax in the amount of Fifty-two (\$52.00) Dollars per annum, said tax to be paid by the individual so engaged, Forty-seven (\$47.00) Dollars to Hopewell Township and Five (\$5.00) Dollars to the Hopewell Area School District.

SECTION 5. DUTY OF EMPLOYERS

Each employer within Hopewell Township, as well as those employers situated outside Hopewell Township, is hereby charged with the duty of collecting from each of his employees engaged by him, and performing for him within Hopewell Township, the said tax of Fifty-two (\$52.00) Dollars per annum, and making a return and payment thereof to the Occupation Tax Officer. Further, each employer is hereby authorized to deduct this tax from each employee in his employ, whether the said employee is paid by salary, wages or commission, and whether or not part or all such services are performed within Hopewell Township. Each employer shall deduct said tax from the first pay of each such employee for each period as set forth in Section 7 herein, unless the tax has previously been withheld from the employee in the fiscal year by the employer or the employee provides verification to the employer that the tax has previously been withheld for a like amount in the fiscal year. In the event the tax has been withheld in an amount less than the rate of tax herein levied, then, in such event, the employer shall deduct an amount equal to the difference between the amount previously withheld in such fiscal year and the tax herein levied by Hopewell Township.

SECTION 6. RETURNS

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied by the Tax Officer. It is further provided that if the employer fails to file said return, and pay said tax, whether or not he makes collection thereof from the salary, wages, or commissions paid by him to said employee, the employer shall be responsible for the payment of the tax in full as though the tax had originally been levied against him. The failure to receive notice shall not relieve the employer or any person subject to this Ordinance from the withholding or payment of any taxes imposed by Hopewell Township, and such employer or taxpayer as the case may be shall be charged with the taxes as though he had received notice.

SECTION 7.

DATES FOR DETERMINING TAX LIABILITY AND PAYMENT

For each fiscal year, each employer shall use his employment records from January 1 to March 31, in conjunction with his employment records from April 1 to June 30, in conjunction with his employment records from July 1 to September 30, in conjunction with his employment records from October 1 to December 31, for determining the number and names of those employees from whom the said tax shall be deducted and paid over to the Emergency Management and Municipal Services Tax Officer. Payment of said tax, when applicable, by the aggregate earnings of an employee shall be made by the employer to the Emergency Management and Municipal Services Tax Officer on or before the last day of April, July, October and January for each year this tax is in force. Except that where the

Employer has in their possession EMERGENCY AND MUNICIPAL SERVICES TAXES in excess of Five Hundred (\$500.00) Dollars then, in such an event, the taxes shall be forwarded to the designated officer Thirty (30) days after the end of the month the tax was withheld, and in no event beyond the designated due dates, whichever first occurs.

SECTION 8.

INDIVIDUALS ENGAGED IN MORE THAN ONE (1) OCCUPATION

Each individual who shall have more than One (1) occupation within Hopewell Township shall be subject to the payment of this tax on his principal occupation, and his principal employer shall deduct this tax and deliver to him evidence of deduction on a form to be furnished by the employer and acceptable to the Officer, which form shall be evidence of deduction having been made, and when presented to any other employer shall be authority for such other employer to not deduct this tax from the employee's wages. However, the name of such employee shall be included in a quarterly return of the employer to the Emergency Management and Municipal Services Tax Officer by setting forth the name and address of such employee, and the name, address and account number of the employer who actually deducted this tax.

SECTION 9. SELF-EMPLOYED INDIVIDUALS

All self-employed individuals who perform services of any kind or type, engaged in any occupation or profession within Hopewell Township shall be required to comply with this Ordinance and pay the tax to the Officer, on or before April 30 of the fiscal year, or Thirty (30) days after the month as he is engaged in an occupation subjecting him to the tax, and in no event after the designated due dates as set forth in Section 6. herein, whichever first occurs. The failure to receive notice shall not relieve any person subject to this Ordinance from the payment of any taxes imposed by Hopewell Township, and such taxpayer shall be charged with the taxes as though he had received notice.

SECTION 10. EMPLOYERS AND SELF-EMPLOYED INDIVIDUALS RESIDING BEYOND THE LIMITS OF HOPEWELL TOWNSHIP

All employers and self-employed individuals residing and having their place of business outside Hopewell Township, but who perform services of any type or kind, or engage in any occupation or profession within Hopewell Township are by virtue thereof bound by and subject to the provisions, penalties and regulations promulgated under this Ordinance with the same force and effect as though they were residents of Hopewell Township. Further, any individual engaged in an occupation within Hopewell Township, and an employee of a non-resident employer may, for the purpose of this Ordinance be considered a self-employed person, and in the event this tax is not paid, Hopewell Township

shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided. Each such employer and individual as the case may be shall be subject to the provisions of this Ordinance as it applies to payment, reporting and any other applicable provisions of this Ordinance.

SECTION 11. ADMINISTRATION OF TAX

a. It shall be the duty of the Emergency Management and Municipal Services Tax Officer to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer or self-employed person, together with the date the tax was received.

b. The Emergency Management and Municipal Services Tax Officer is hereby charged with the administration and enforcement of this Ordinance, and is hereby charged and empowered to prescribe, adopt, and promulgate Rules and Regulations relating to any matter pertaining to the administration and enforcement of this Ordinance, including provisions for the examination of the payroll records of any employer subject to this Ordinance, the examination and correction of any return made in compliance with this Ordinance, and any payment alleged or found to be incorrect or to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the Emergency Management and Municipal Services Tax Officer shall have the right to appeal in accordance with the provisions of the Local Taxpayers Bill of Rights or to the court of competent jurisdiction, as in other cases provided.

c. The Emergency Management and Municipal Services Tax Officer is hereby authorized to examine the books and payroll of any employer in order to verify the accuracy of any return made by an employer, or if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the Emergency Management and Municipal Services Tax Officer the means, facilities and opportunity to examine such books and payroll of the employer, and to ascertain the tax due, if any.

SECTION 12. SUITS FOR COLLECTION

a. In the event that any tax under this Ordinance remains due or unpaid for Thirty (30) days after the due date above set forth, the Emergency Management and Municipal Services Tax Officer may sue for the recovery of any such tax due or unpaid under this Ordinance, together with interest and penalty.

b. If said tax is not paid when due, interest at the rate of Six (6%) Percent per annum shall be calculated, beginning with the due date of said tax, and a penalty of Ten (10%) Percent shall be added to the flat rate of said tax for the non-payment thereof.

Where suit is brought for the recovery of this tax, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection and reasonable attorney fees.

SECTION 13. FINE AND PENALTY

Whoever makes false and untrue statements on any return required by this Ordinance, or who refuses inspection of the books, records and accounts in his custody and control setting forth the number of employees in his employment subject to this tax, or whoever fails or refuses to file any return required by this Ordinance shall upon conviction before any District Magistrate of Hopewell Township, be sentenced to pay a fine of not more than Five Hundred (\$500.00) Dollars and costs for each offense, and in default of the payment of said fine and costs, be imprisoned in the Beaver County jail for a period not exceeding Thirty (30) days for each offense. It is further provided that the action to enforce the fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has failed or refused to file a return required by this Ordinance.

SECTION 14. USE OF REVENUES COLLECTED

Hopewell Township shall use these revenues for:

- (1) police, fire and/or emergency services;
- (2) road construction and/or maintenance;
- (3) reduction of property taxes.

SECTION 15. VALIDITY

Provisions of this Ordinance shall be severable and if any of its provisions shall be held invalid or unconstitutional, the decision of the Court to this effect shall not affect or invalidate any of the remaining provisions. It is hereby declared to be the legislative intent of the Board of Commissioners of Hopewell Township that this Ordinance would have been adopted if such illegal, invalid or unconstitutional provisions had not been included herein.

SECTION 16. SAVING CLAUSE

a. Nothing contained in this Ordinance shall be construed to empower Hopewell Township to levy and collect the tax hereby imposed on any occupation not within the taxing power of Hopewell Township under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

b. If the tax hereby imposed under the provisions of this Ordinance shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania, as to any individual, the decision of the Court shall not affect the right to impose or collect said tax, or the validity of the tax so imposed on other persons or individuals as herein provided.

SECTION 17. REPEALING CLAUSE

All Ordinance or parts of Ordinance inconsistent herewith be and the same hereby are repealed, including Hopewell Township Ordinance No. 16603, known as the "Occupation Privilege Tax Ordinance."


SECTION 18. SPECIFIC AUTHORITY

The tax herein imposed and the Ordinance herein enacted is in pursuance of authority granted by the provisions of the Local Tax Enabling Act approved by the General Assembly of the Commonwealth of Pennsylvania December 31, 1965, as amended by Act 222 of 2004.

ORDAINED AND ENACTED into an ordinance this 31st day of January, 2005.

ATTEST:

BOARD OF COMMISSIONERS OF
HOPEWELL TOWNSHIP


Gerald G. Orsini, Manager

By: 
Tim Force, President

(SEAL)

Beaver County Times/Allegheny Times

400 FAIR AVENUE
BEAVER, PA 15009-0400
(724) 775-3200

LEGAL ADVERTISING INVOICE

HOPEWELL TOWNSHIP
1700 CLARK BLVD
ALQUIPPA, PA 15001

Account Number: 7243781460A
Invoice Date: 1/28/2005
Invoice Number: I0000198785-0110
Balance: \$ 930.54

PROOF CHARGE IS \$3.00 FOR AFFIDAVIT, \$9.00 FOR CLERICAL FEE

REMITTANCE - DETACH & RETURN THIS PORTION WITH PAYMENT

ACCOUNT #	INVOICE DATE	DESCRIPTION	LINES	TIMES	PROOF	TOTAL CHARGES
7243781460A	1/28/2005	NOTICE OF INTENTION TO AD	2.00 x 63Lines	3	12.00	\$ 930.54
1/10/2005, 1/17/2005, 1/24/2005						
DATES APPEARED						

PROOF OF PUBLICATION

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

The attached advertisement, which is exactly as printed and published, appeared in the regular issue on

1/10/2005, 1/17/2005, 1/24/2005

BEAVER NEWSPAPER

By 

STATE OF PENNSYLVANIA, }
COUNTY OF BEAVER, } SS:

Before me, a Notary Public in and for such county and state, personally a LISA REESE, who being duly sworn according to law says that her husband is the CONTROLLER of BEAVER NEWSPAPERS, INC.; that neither she nor said corporation is interested in the subject matter of the attached advertisement and that all of the allegations of the foregoing statement including those as to place and character of publication are true.

Sworn to and subscribed before me this 28th day of January 2005



COMMONWEALTH OF PENNSYLVANIA

Notarial Seal
Debbie L. Hays, Notary Public
Bridgewater Boro, Beaver County
My Commission Expires May 2, 2006

Member, Pennsylvania Association of Notaries

BEAVER COUNTY TIMES

400 FAIR AVE.

The cost has been paid by BEAVER COUNTY TIMES

By _____

NOTICE OF INTENTION TO ADOPT HOPEWELL TOWNSHIP ORDINANCE NO. 2005-1
AN ORDINANCE OF HOPEWELL TOWNSHIP, BEAVER COUNTY, PENNSYLVANIA, ENACTING A TAX FOR GENERAL REVENUE PURPOSES IN THE AMOUNT OF FIFTY-TWO (\$52.00) DOLLARS PER YEAR UPON THE PRIVILEGE OF ENGAGING IN AN OCCUPATION WITHIN THE LIMITS OF HOPEWELL TOWNSHIP, BEAVER COUNTY, PENNSYLVANIA; SAID TAX TO BE PAID BY ANY INDIVIDUAL EXERCISING SUCH PRIVILEGE; PROVIDING FOR ITS COLLECTION; IMPOSING ON EMPLOYEES THE DUTY OF COLLECTING SAID TAX FROM EVERY INDIVIDUAL IN THEIR EMPLOY SUBJECT TO SAID TAX COLLECTOR; CONFIRMING AND IMPOSING POWERS AND DUTIES OF ADMINISTRATION ON THE TAX COLLECTOR; IMPOSING PENALTIES FOR THE VIOLATION THEREOF; AND REPEALING HOPEWELL TOWNSHIP ORDINANCE NO. 66-3 WHICH IS KNOWN AS THE "OCCUPATION PRIVILEGE TAX ORDINANCE."

NOTICE IS HEREBY GIVEN that the Hopewell Township Board of Commissioners at its January 31, 2005 Public Meeting intends to adopt Ordinance 2005-1 beginning at 6:30 P.M. in the Municipal Building, 1700 Clark Boulevard, Aliquippa, Pennsylvania 15001.

Act 222 of 2004 amends the Local Tax Enabling Act, Act 511 of 1965, to permit municipalities and school districts (except the Pittsburgh School District) to impose a combined Emergency and Municipal Services Tax (EMS tax) of up to \$52.00 a year beginning on and after January 1, 2005. The school district is entitled to a share up to \$5.00 leaving the municipality with a net tax of \$47.00. The amount of revenue estimated to be derived from this tax is approximately \$218,000.00. Hopewell Township's share will be approximately \$197,000.00, and the Hopewell Area School District's share will be approximately \$21,000.00. The Township will use these revenues for police services, road construction and/or maintenance.

- A summary of the Ordinance is:
- Section 1. Title: "Emergency and Municipal Services Tax Ordinance."
 - Section 2. Definitions.
 - Section 3. Levy.
 - Section 4. Amount of Tax.
 - Section 5. Duty of Employers.
 - Section 6. Returns.
 - Section 7. Dates for Determining Tax Liability and Payment.
 - Section 8. Individuals Engaged in More than One (1) Occupation.
 - Section 9. Self-Employed Individuals.
 - Section 10. Employers and Self-Employed Individuals Residing Beyond the Limits of Hopewell Township.
 - Section 11. Administration of Tax.
 - Section 12. Suits for Collection.
 - Section 13. Fine and Penalty.
 - Section 14. Use of Revenues Collected.
 - Section 15. Validity.
 - Section 16. Saving Clause.
 - Section 17. Repealing Clause.
 - Section 18. Specific Authority.

A copy of the proposed ordinance is available for public inspection at the Hopewell Township Manager's office, 1700 Clark Boulevard, Aliquippa, Pennsylvania from 8:30 A.M. to 4:30 P.M. Monday through Friday. A copy of the proposed ordinance has also been made available to the Beaver County Times at 400 Fair Avenue, Beaver, Pennsylvania and the Beaver County Law Library as located in the Beaver County Courthouse, Beaver, Pennsylvania.

HOPEWELL TOWNSHIP
By:
Gerald G. Orsini, Manager

1/10,17,24

COPY

ORDINANCE NO. 2005-1

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a. "Individual" shall mean any person, male or female, who attains or is over the age of eighteen (18) years on the first day of January, engaged in any occupation, trade, or profession within the limits of Hopewell Township.

b. "Occupation" shall mean any trade, profession, business, or undertaking of any type, kind or character, including services, domestic or other, carried on or performed within the limits of Hopewell Township, for which compensation is charged or received by means of salary, wages, commissions or fees for services rendered.

COPY

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d. "Tax" shall mean the Emergency Management and Municipal Services Tax in the amount of Fifty-two (\$52.00) Dollars levied by this Ordinance.

e. "Emergency Management and Municipal Services Tax Officer" or "Officer" shall mean the person, public employee, or private agency designated by Hopewell Township to collect and administer the Emergency Management and Municipal Services Tax hereby imposed.

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Each employer within Hopewell Township, as well as those employers situated outside Hopewell Township, is hereby charged with the duty of collecting from each of his employees engaged by him, and performing for him within Hopewell Township, the said tax of Fifty-two (\$52.00) Dollars per annum, and making a return and payment thereof to the Occupation Tax Officer. Further, each employer is hereby authorized to deduct this tax from each employee in his employ, whether the said employee is paid by salary, wages or commission, and whether or not part or all such services are performed within Hopewell Township. Each employer shall deduct said tax from the first pay of each such employee for each period as set forth in Section 7 herein, unless the tax has previously been withheld from the employee in the fiscal year by the employer or the employee provides verification to the employer that the tax has previously been withheld for a like amount in the fiscal year. In the event the tax has been withheld in an amount less than the rate of tax herein levied, then, in such event, the employer shall deduct an amount equal to the difference between the amount previously withheld in such fiscal year and the tax herein levied by Hopewell Township.

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Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied by the Tax Officer. It is further provided that if the employer fails to file said return, and pay said tax, whether or not he makes collection thereof from the salary, wages, or commissions paid by him to said employee, the employer shall be responsible for the payment of the tax in full as though the tax had originally been levied against him. The failure to receive notice shall not relieve the employer or any person subject to this Ordinance from the withholding or payment of any taxes imposed by Hopewell Township, and such employer or taxpayer as the case may be shall be charged with the taxes as though he had received notice.

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For each fiscal year, each employer shall use his employment records from January 1 to March 31, in conjunction with his employment records from April 1 to June 30, in conjunction with his employment records from July 1 to September 30, in conjunction with his employment records from October 1 to December 31, for determining the number and names of those employees from whom the said tax shall be deducted and paid over to the Emergency Management and Municipal Services Tax Officer. Payment of said tax, when applicable, by the aggregate earnings of an employee shall be made by the employer to the Emergency Management and Municipal Services Tax Officer on or before the last day of April, July, October and January for each year this tax is in force. Except that where the

Employer has in their possession EMERGENCY AND MUNICIPAL SERVICES TAXES in excess of Five Hundred (\$500.00) Dollars then, in such an event, the taxes shall be forwarded to the designated officer Thirty (30) days after the end of the month the tax was withheld, and in no event beyond the designated due dates, whichever first occurs.

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shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided. Each such employer and individual as the case may be shall be subject to the provisions of this Ordinance as it applies to payment, reporting and any other applicable provisions of this Ordinance.

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a. It shall be the duty of the Emergency Management and Municipal Services Tax Officer to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer or self-employed person, together with the date the tax was received.

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SECTION 12. SUITS FOR COLLECTION

a. In the event that any tax under this Ordinance remains due or unpaid for Thirty (30) days after the due date above set forth, the Emergency Management and Municipal Services Tax Officer may sue for the recovery of any such tax due or unpaid under this Ordinance, together with interest and penalty.

b. If said tax is not paid when due, interest at the rate of Six (6%) Percent per annum shall be calculated, beginning with the due date of said tax, and a penalty of Ten (10%) Percent shall be added to the flat rate of said tax for the non-payment thereof.

Where suit is brought for the recovery of this tax, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection and reasonable attorney fees.

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SECTION 16. SAVING CLAUSE

a. Nothing contained in this Ordinance shall be construed to empower Hopewell Township to levy and collect the tax hereby imposed on any occupation not within the taxing power of Hopewell Township under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

b. If the tax hereby imposed under the provisions of this Ordinance shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania, as to any individual, the decision of the Court shall not affect the right to impose or collect said tax, or the validity of the tax so imposed on other persons or individuals as herein provided.

SECTION 17. REPEALING CLAUSE

All Ordinance or parts of Ordinance inconsistent herewith be and the same hereby are repealed, including Hopewell Township Ordinance No. 16603, known as the "Occupation Privilege Tax Ordinance."

SECTION 18. SPECIFIC AUTHORITY

The tax herein imposed and the Ordinance herein enacted is in pursuance of authority granted by the provisions of the Local Tax Enabling Act approved by the General Assembly of the Commonwealth of Pennsylvania December 31, 1965, as amended by Act 222 of 2004.

ORDAINED AND ENACTED into an ordinance this 31st day of January, 2005.

ATTEST:

BOARD OF COMMISSIONERS OF
HOPEWELL TOWNSHIP



Gerald G. Orsini, Manager

By: 

Tim Force, President

(SEAL)