

**ORDINANCE NO. 126**

***ORDINANCE OF THE TOWNSHIP OF WESTFALL, COUNTY OF PIKE ADOPTING AN  
EMERGENCY AND MUNICIPAL SERVICES TAX AS AUTHORIZED BY SECTION 511  
AS AMENDED***

**BE IT ORDAINED** by the Township of Westfall, County of Pike, Commonwealth of Pennsylvania, as follows:

1. Short Title. This Ordinance shall be known as the “Westfall Township Emergency and Municipal Services Tax Ordinance”.

2. Definitions. Unless otherwise expressly stated, the following terms shall have, for the purpose of this Ordinance, the meaning herein indicated.

COLLECTOR or TAX COLLECTOR -- the person appointed by the Township Board of Supervisors to collect the Emergency and Municipal Services taxes levied by this Ordinance and to administer the provisions thereof.

CORPORATION -- any corporation or joint stock association, organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other state, territory, or foreign country or dependency.

EMPLOYER -- any individual, partnership, association, corporation, governmental body or unit or agency or any other entity who or that employs one (1) or more persons on a salary, wage, commission, or other compensation basis.

NONRESIDENT -- an individual, fiduciary, partnership or other entity domiciled outside the Township of Westfall.

OCCUPATION -- any enterprise, activity, profession, or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, association, or any other entity, whereby any wage, salary, commission or other remuneration is earned.

PERSON -- a natural person, partnership, association, corporation or fiduciary. Whenever used in any clause prescribing or imposing a penalty, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

RESIDENT -- an individual, partnership, association or other entity domiciled in the Township of Westfall.

SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION -- includes salaries, wages, commissions, bonuses, incentive payments, fees, tips or other remuneration that may accrue or be received by an individual for services rendered, whether directly or through an agent and whether in cash or in property but shall not include periodic payments for sick or disability benefits and those 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, nor public assistance or unemployment compensation payments, nor any wages or compensation paid by the United States nor any bonus or additional compensation paid by the United States or the Commonwealth of Pennsylvania or any other State for such service.

TAXPAYER -- a person required hereunder to file a return on earnings or net profits or to pay a tax thereon.

The singular shall include the plural and the masculine shall include the feminine and the neuter.

### 3. Imposition and Rate.

a. A tax is levied at the maximum amount authorized by the State Legislature which is currently Fifty-two dollars (\$52.00) per year for any of the following purposes:

- (i) Police, fire or emergency services;
- (ii) Road maintenance; or

(iii) real estate tax reduction.

b. The taxes levied under Subsections (i) and (ii) of 3a. above shall relate to and be imposed upon:

(i) All nonresidents who hold an occupation in Westfall Township; and

(ii) All residents who hold an occupation in Westfall Township.

4. Those persons that are subject to the tax pursuant to Section 3 of this Ordinance, but earn less than six thousand (\$6,000.00) dollars annually shall be exempted herefrom upon the filing of an affidavit with their employer that they anticipate earning less than such stated amount due to seasonal employment or otherwise.

#### 5. COLLECTION AT SOURCE.

a. Each employer who employs one (1) or more persons on a salary, wage, commission or other compensation basis whose earnings are subject to the tax imposed by this Ordinance shall deduct the amount of the tax levied by this Ordinance from the salaries, wages or compensation paid to the employee from the payments made during the first quarter of each year as measured from the enactment of this Ordinance, from January 1 of each year thereafter, and from the date of hiring for each employee hired subsequent to the enactment hereof.

b. The tax shall be paid to the collector on a form furnished, if any, and/or shall include the employee's home address and social security number.

6. The Township Board of Supervisors shall designate a Tax Collector by Resolution and the compensation of such Collector shall be fixed by the Board by Resolution. The Collector shall collect and receive all taxes imposed by this Ordinance; furnish receipts for their payment; keep records showing amounts received by it from all taxpayers and the dates of such receipts; and keep such other records as may be from time to time required by the Board of Supervisors.

7. Powers of Collector. The Tax Collector is hereby charged with the enforcement of the provisions of this Ordinance and is authorized and empowered as follows:

a. To administer and enforce the provisions of this Ordinance and all rules and regulations prescribed, adopted, and promulgated by the Township Board of Supervisors relating to the enforcement and administration hereof and consistent with such rules and regulations shall have the power and authority to re-examine and correct any and all returns filed hereunder, and to compute, settle, resettle, and discharge all taxes hereby levied.

b. The Collector or any agent or employee of the Township, authorized in writing by the Collector is hereby authorized and empowered to examine the books, papers and records of any employer or taxpayer in order to verify the accuracy of any return made, or if no return was made, to ascertain the tax imposed by this Ordinance. Every such employer or taxpayer is hereby directed and required to give to the said Collector or a duly authorized agent or employee of the Township, the means, facilities and opportunity for such examinations and investigations as are hereby authorized. The Collector is hereby authorized to examine any person under oath concerning any income which was or should have been returned for taxation, and to this end may compel the production of books, papers and records and the attendance of all persons before him, whether as parties or witnesses, who he believes to have knowledge of such income.

c. Any information gained by the Collector or any authorized agent or employee of the Township, as a result of any returns, investigations, hearings or verification, required or authorized by this Ordinance shall be confidential except for official purposes and except where disclosure of the contents thereof is required by proper judicial Order or decree, or as otherwise provided by law, and any person or agent who divulges any information so obtained shall, upon conviction thereof, be subject to a fine or penalty not exceeding Six Hundred (\$600.00) Dollars and

costs for each offense, or to undergo imprisonment for not more than thirty (30) days for the nonpayment of such fine or penalty and costs.

8. Additional Regulations Authorized. The Westfall Township Board of Supervisors shall be empowered from time to time to adopt by Resolution additional rules and regulations pertaining to this Ordinance.

9. Interest and Penalty for Late Payment. All taxes imposed by this Ordinance remaining unpaid after they become due shall bear interest at the rate of six percent (6%) per year and the persons upon whom said taxes are imposed shall be further liable to a penalty of five percent (5%) of the amount of the unpaid tax for each month or fraction of a month during which the tax remains unpaid.

10. Recovery. All taxes imposed by this Ordinance, together with all interest and penalties accruing thereon, shall be recoverable by the Township as other debts of like amount are recoverable.

11. Violation of Ordinance. Any violator of any provision of this Ordinance shall, upon conviction thereof, be sentenced to pay a fine not exceeding Six Hundred (\$600.00) Dollars and costs and, in default of payment thereof, shall be subject to imprisonment for a term not to exceed thirty (30) days. Each day that a violation of this Ordinance continues shall constitute a separate offense.

12. Applicability. The tax imposed by this Ordinance shall not apply to any person as to whom it is beyond the legal power of the Township of Westfall to impose the tax or duties herein provided.

13. 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 Township Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause or section not been included herein.

14. Any Ordinance or any part of any Ordinance, conflicting with the provisions of this Ordinance, be and the same is hereby repealed, so far as the same affects this Ordinance.


15. Effective Date. This Ordinance and the tax levied herein shall be effective upon the enactment of this Ordinance as provided by law, and shall remain effective on a continuing annual basis, unless the rate of said tax is subsequently changed.

Duly adopted and ordained into law at a public meeting of the Board of Supervisors of the Township of Westfall held on the 6<sup>th</sup> day of June, 2006.

WESTFALL TOWNSHIP  
BOARD OF SUPERVISORS

  
KENNETH THIELE, Chairman

  
KEITH PETERS, Vice-Chairman

  
JAMES MUIR, Supervisor

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LESTER BUCHANAN, Supervisor

  
ROBERT EWBank, Supervisor