

Chapter 24

Taxation; Special

Part 1

Earned Income Tax

- §24-101. Tax Imposed on Earned Income and Net Profits
- §24-102. Tax Enabling Act, with Options, Incorporated by Reference
- §24-103. Income Tax Officer
- §24-104. Legal Authority for Enactments

Part 2

Emergency and Municipal Services Tax

- §24-201. Short Title
- §24-202. Definitions
- §24-203. Levy
- §24-204. Amount of Tax
- §24-205. Duty of Employees
- §24-206. Returns
- §24-207. Dates for Determining Tax Liability and Payment
- §24-208. Individuals Engaged in More than One Occupation
- §24-209. Self-employed Individuals
- §24-210. Employers and Self-employed Individuals Residing Beyond the Borough Limits
- §24-211. Administration of Tax
- §24-212. Suits for Collection
- §24-213. Fine and Penalty

Part 3

Per Capita Tax

- §24-301. Levy of Tax
- §24-302. Collection by Borough Tax Collector
- §24-303. Compensation of Tax Collector for Collection of Tax
- §24-304. Powers and Duties of Tax Collector

Part 4

Mercantile License Tax

- §24-401. Short Title
- §24-402. Definitions
- §24-403. Levy and Collection of Tax
- §24-404. Licenses
- §24-405. Imposition and Rate of Tax
- §24-406. Computation of Volume of Business
- §24-407. Returns

- §24-408. Payments
- §24-409. Powers and Duties of Tax Collector
- §24-410. Confidential Nature of Returns
- §24-411. Suit on Collection; Payment
- §24-412. Fines and Penalties

**Part 5
Business Privilege Tax**

- §24-501. Short Title
- §24-502. Definitions
- §24-503. Authority to Levy and Collect Tax
- §24-504. Imposition and Rate of Tax
- §24-505. Determination of Gross Receipts
- §24-506. Licenses
- §24-507. Returns
- §24-508. Payment
- §24-509. Powers and Duties of Tax Collector
- §24-510. Confidential Nature of Returns
- §24-511. Suit on Collection; Penalty
- §24-512. Fines and Penalties

**Part 6
Realty Transfer Tax**

- §24-601. Authority to Levy and Collect Tax
- §24-602. Definitions
- §24-603. Exemption
- §24-604. Imposition
- §24-605. Acquired Companies
- §24-606. Credits
- §24-607. Extension of Lease
- §24-608. Judicial Sale of Real Estate
- §24-609. Evidence of Payment
- §24-610. Statement of Value
- §24-611. Unlawful Acts
- §24-612. Notice of Tax; Review
- §24-613. Penalties
- §24-614. Interest
- §24-615. Refunds
- §24-616. Rights of Borough
- §24-617. Appointing Collector
- §24-618. Limitations
- §24-619. Enforcement

**Part 7
Discounts and Penalties**

- §24-701. Discount on Tax for Early Payment
- §24-702. Penalty on Unpaid Taxes

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

A tax for general revenue purposes of 1 percent is hereby imposed on:

A. Earned income earned on and after January 1, 1975, by residents of the Borough.

B. Earned income earned on and after January 1, 1975, by nonresidents of the Borough for work done or services performed or rendered in the Borough.

C. Net profits earned on and after January 1, 1975, of businesses, professions and other activities conducted by residents of the Borough.

D. Net profits earned on and after January 1, 1975, by businesses, professions and other activities conducted in the Borough by nonresidents of the Borough.

(Ord. 7/7/1975, §3-2011)

§24-102. Tax Enabling Act, with Options, Incorporated by Reference.

Section 13 of the Local Tax Enabling Act of 1965 (P.L. 1257), as amended and supplemented, 53 P.S. §4913 is hereby adopted and incorporated by reference and made a part of this Part, to the same extent as if the full text of the said section were set out verbatim in this Part except that: (A) in the case of net profits, the Borough elects to operate under the option set forth in subsection III-A-1(ii) of the said Section 13, requiring an annual declaration of estimated net profits and quarterly payments thereof, rather than annual payments of the tax due on net profits of the preceding year as set forth in subsection III-A-1(i), and (b) in the case of earned income not subject to withholding, the Borough elects to operate under the option set forth under subsection III-B-2 requiring quarterly declarations and payments, rather than the option set forth in subsection III-B-1 requiring an annual declaration and return and a single payment.

(Ord. 7/7/1975, §3-2012)

§24-103. Income Tax Officer.

The Borough Council may from time to time appoint and designate a person to serve as Income Tax Officer, and the bond of the Income Tax Officer shall be filed with the Borough Council.

(Ord. 7/7/1975, §3-2013)

§24-104. Legal Authority for Enactment.

This Part is enacted under the authority of Act 511 of 1965, known as the "Local Tax Enabling Act," approved December 31, 1965, as amended 53 P.S. §6901 *et seq.*

(Ord. 7/7/1975, §3-2014)

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

Be it ordained by the Council of North York Borough and it is hereby ordained by the authority of the same, that this Part shall be known and may be cited as the “Emergency and Municipal Services Tax Ordinance of 2005.”

(*Ord. 74-19, 12/19/1974, §1; as amended by Ord. 2005-1, 1/3/2005, §2*)

§24-202. 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 or language clearly indicates or requires a different meaning.

Borough Treasurer - the person designated by the Borough Council of North York Borough to administer the provisions of this Part.

Employer - an individual, partnership, association, corporation, governmental body, agency or other entity employing one or more persons on salary, wage, commission or other compensation basis, including self-employed person.

Fiscal year - the 12-month period beginning January 1, 1975 and ending December 31, 1975.

He, his, or him - shall mean and indicate the singular and plural number as well as male or female gender.

Individual - any person, male or female, engaged in any occupation, trade, or profession within the corporate limits of North York Borough.

North York Borough - the area within the corporate limits of North York Borough.

Occupation - any trade, profession, business, or undertaking of any type, kind or character, including services, domestic or other, carried on or performed within the corporate limits of North York Borough for which compensation is charged or received whether by means of salary, wages, commissions or fees for services rendered.

Treasurer - the Treasurer of North York Borough or his designated agent.

(*Ord. 74-19, 12/19/1974, §2*)

§24-203. Levy.

North York Borough hereby levies and imposes on each occupation engaged in by individuals within its corporate limits during the fiscal year of 1975, and for each year thereafter, an emergency and municipal services tax. This tax is in addition to all other taxes of any kind or nature heretofore levied by North York Borough.

(*Ord. 74-19, 12/19/1974, §3; as amended by Ord. 88-1, 2/1/1988; and by Ord. 2005-1, 1/3/2005, §1*)

§24-204. Amount of Tax.

Beginning with the first day of January, 1975, each occupation as hereinbefore defined, engaged in within the corporate limits of North York Borough, shall be subject to an emergency and municipal services tax in the amount of \$20 per annum, said tax to be paid by the individual so engaged.

(*Ord. 74-19, 12/19/1974, §4; as amended by Ord. 2005-1, 1/3/2005, §3*)

§24-205. Duty of Employers.

Each employer within North York Borough as well as those employers situated outside North York Borough, but who engage in business within North York Borough, is hereby charged with the duty of collecting from each of his employees engaged by him and performing for him within North York Borough, the said tax of \$20 per annum and making a return and payment thereof to the Treasurer. Further, each employer is hereby authorized to deduct this Tax from each employee in his employ, whether said employee is paid by salary, wages or commission and whether or not part or all such services are performed within North York Borough.

(*Ord. 74-19, 12/19/1974, §5; as amended by Ord. 2005-1, 1/3/2005, §3*)

§24-206. Returns.

Each employer shall prepare and file a return showing a computation of the Tax on forms to be supplied to him by the Borough Treasurer. Each employer in filing this return and making payment of the tax withheld from his employees shall be entitled to retain a commission calculated at the rate to 2 percent of the gross tax due and payable, provided that such tax is collected and paid over by the employer on or before the dates hereinafter set forth. 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 without deducting a commission and as though the tax had originally been levied against him.

(*Ord. 74-19, 12/19/1974, §6*)

§24-207. Dates for Determining Tax Liability and Payment.

Each employer shall use his employment records from the first day of January to the 30th day of June, of each year, for determining the number of employees from whom said tax shall be deducted and paid over to the Treasurer on or before July 15, of each year. A supplemental report shall be made by each employer on December 31, of each year, of new employees as reflected on his employment records from July 1, to December 31. Payment on this supplemental report shall be made on January 31, of the following year.

(*Ord. 74-19, 12/19/1974, §7; as amended by Ord. 88-1, 2/1/1988*)

§24-208. Individuals Engaged in More Than One Occupation.

1. Each individual who shall have more than one occupation within North York Borough, 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 deductions on a form to be furnished to the employer by the Borough Treasurer, which form shall be

evidence of deduction having been made and when presented to any other employer shall be authority for such employer to not deduct this tax from the employee's wages, but to include such employee on his return by setting forth his name, address, and the name and account number of the employer who deducted this tax.

2. In the event a person is engaged in more than one occupation, or an occupation which requires his working in more than one political subdivision during the calendar year, the priority of claim to collect such emergency and municipal services tax shall be in the following order: First, the political subdivision in which a person maintains his principal office or is principally employer; second, the political subdivision in which the person resides and works, if such a tax is levied by that political subdivision; third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home. 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 provision that no person shall pay more than \$20 in any calendar year as an occupational privilege tax, irrespective of the number of political subdivisions within which such person may be employed within any given calendar year. In case of dispute, a tax receipt of the taxing authority for that calendar year declaring that the taxpayer has made prior payment which constitutes prima facie certification of payment to all other political subdivisions.

3. Deduction or non-deduction and reporting by employers shall be in accordance with subsection .1.

(*Ord. 74-19, 12/19/1974, §8; as amended by Ord. 2005-1, 1/3/2005, §3*)

§24-209. Self-employed Individuals.

1. All self-employed individuals who perform services of any type or kind engaged in any occupation or profession within North York Borough, shall be required to comply with this Part and pay the tax to the Treasurer on July 15, of each year, or as soon thereafter as he engages in an occupation.

2. In the event a self-employed person is engaged in more than one occupation within or without the Borough or an occupation which requires his working in more than one political subdivision during the year, reporting priority of claims and prima facie certification of payment shall be in accordance with §24-208.1 and .2.

(*Ord. 74-19, 12/19/1974, §9; as amended by Ord. 88-1, 2/1/1988*)

§24-210. Employers and Self-employed Individuals Residing Beyond the Borough Limits.

All employers and self-employed individuals residing or having their place of business outside of North York Borough, but who perform services of any type or kind, or engage in any occupation or profession within North York Borough do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Part with the same force and effect as though they were residents of North York Borough. Further, an individual engaged in an occupation within North York Borough, and an employee of a nonresident employer may, for the purpose of this Part, be considered a self-employed person, and in the event this tax is not paid the Borough shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

(*Ord. 74-19, 12/19/1974, §10*)

§24-211. Administration of Tax.

All emergency and municipal services tax shall be collected and enforced by the York Area Earned Income Tax Bureau. In the future the Borough may designate the person or entity responsible for collection and enforcement of such tax from time to time by resolution.

(*Ord. 74-19, 12/19/1974, §11; as amended by Ord. 2005-1, 1/3/2005, §4; and by Ord. 2006-3, 7/10/2006*)

§24-212. Suits for Collection.

1. In the event that any tax under this Part remains due or unpaid 30 days after the due dates above set forth, the Borough Treasurer may sue for the recovery of any such tax due or unpaid under this Part together with interest and penalty.

2. If for any reason the tax is not paid when due, interest at the rate of 6 percent on the amount of said tax shall be calculated beginning with the due date of said tax and a penalty of 5 percent shall be added to the flat rate of said tax for nonpayment 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.

(*Ord. 74-19, 12/19/1974, §12*)

§24-213. Fine and Penalty.

Whoever makes any false or untrue statement on any return required by this Part, or who refuses inspection of his books, records, or accounts in his custody and control setting forth the number of employees subject to this tax who are in his employment, or whoever fails or refuses to file any return required by this Part, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 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. It is further provided that the action to enforce the fine and penalty hereby 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 Part.

(*Ord. 74-19, 12/19/1974, §13; as amended by Ord. 91-6, 6/10/1991; and by Ord. 2006-3, 7/10/2006*)

Part 3**Per Capita Tax****§24-301. Levy of Tax.**

By authority of the Act of the General Assembly approved December 31, 1965, cited as the "Local Tax Enabling Act," as amended, 53 P.S. §6901 *et seq.*, a per capita tax of \$5 per annum is hereby levied and assessed for the calendar year 1975 and shall continue in force on a calendar-year basis thereafter upon each resident of the Borough 18 years of age and over, which tax shall be in addition to any other taxes levied and assessed by the Borough.

(*Ord. 7/7/1975, §3-2041*)

§24-302. Collection by Borough Tax Collector.

The tax shall be collected by the duly elected or appointed Tax Collector or other agent designated by the Borough of the Borough in the same manner and at the same time or times as other Borough taxes are collected in accordance with the Local Tax Collection Law of 1945, as amended, 72 P.S. §5511.1 *et seq.* and subject to the penalties prescribed therein.

(*Ord. 7/7/1975, §3-2042; as amended by Ord. 2006-3, 7/10/2006*)

§24-303. Compensation of Tax Collector for Collection of Tax.

The compensation of the Tax Collector or other agent designated by the Borough for the collection of such tax shall be the same as fixed from time to time by the Council of the Borough for the collection of other Borough taxes.

(*Ord. 7/7/1975, §3-2043; as amended by Ord. 2006-3, 7/10/2006*)

§24-304. Powers and Duties of Tax Collector.

It is the intent of this Part and there is hereby conferred upon the Tax Collector or other agent designated by the Borough, all the powers, together with all the duties and obligations to the same extent and as fully as provided for in the Local Tax Collection Law of 1945, as amended, 72 P.S. §5511.1 *et seq.*

(*Ord. 7/7/1975, §3-2044; as amended by Ord. 2006-3, 7/10/2006*)

Part 4**Mercantile License Tax****§24-401. Short Title.**

This shall be known and may be cited as the “Mercantile License Tax Ordinance.”
(*Ord. 12/27/1979D*, §1)

§24-402. Definitions.

1. The following words and phrases when used in this Part shall have the meanings ascribed to them in this Section unless the context clearly indicates a different meaning:

Gross volume of business - includes both cash and credit transactions.

License year - the 12-month period beginning the first day of January in each and every year.

Person - any individual, partnership, limited partnership, association, or corporation. Whenever used in any Section prescribing and 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.

Retail dealer or retail vendor - any person who is a dealer in or vendor of goods, wares, and merchandise who is not a wholesale dealer or vendor.

Tax Collector - the Tax Collector of North York Borough or other agent designated by the Borough. [*Ord. 2006-3*]

Temporary, seasonal, or itinerant business - any business that is conducted at one location for less than 60 consecutive days.

Wholesale dealer or wholesale vendor - any person who sells to dealers in, or vendors of, goods, wares, and merchandise and to no other persons.

2. The terms “person,” “wholesale dealer,” “wholesale vendor,” “retail dealer,” and “retail vendor” shall not include nonprofit corporations organized for religious, charitable, or educational purposes, any association organized for such purposes, agencies of the Government of the United States or of the Commonwealth of Pennsylvania, or any person vending or disposing of articles of his own growth, producing, or manufacture for shipment or delivery from the place of growth, production, or manufacture thereof.

(*Ord. 12/27/1979D*, §2; as amended by *Ord. 95-04*, 12/28/1995, Art. I; and by *Ord. 2006-3*, 7/10/2006)

§24-403. Levy and Collection of Tax.

North York Borough hereby imposes an annual mercantile license tax in the manner and at the rates hereinafter set forth.

(*Ord. 12/27/1979D*, §3; as amended by *Ord. 2006-3*, 7/10/2006)

§24-404. Licenses.

For the license year beginning April 1, 1980, and for each license year thereafter, every person desiring to continue to engage in, or hereafter to begin to engage in the business of wholesale or retail vendor, or dealer in goods, wares and merchandise and any person conducting a restaurant or other place where food, drink, or refreshments are sold, whether or not the same be incidental to some other business or occupation in North York Borough, shall on or before the 15th day of May, 1980, and on or before the 31st day of January for each license year there after, or prior to commencing business during such license year, procure a mercantile license for his place of business, or if more than one, for each of his places of business in the Borough, from the Tax Collector or other agent designated by the Borough as required by law. Such license shall be conspicuously posted at the place of business or each of the places of business of every person at all times. There is a fee in an amount as established from time to time by resolution of the Borough Council for the license which is payable when the license is applied for. This fee will be deducted from the total tax owed for the year, when the return is filed. [Ord. 2006-3]

(Ord. 12/27/1979D, §4; as amended by Ord. 95-04, 12/28/1995, Art. II; and by Ord. 2006-3, 7/10/2006)

§24-405. Imposition and Rate of Tax.

Every person engaged in any of the following occupations or businesses in the Borough shall pay an annual mercantile license tax for the license year beginning April 1, 1980, and for each license year thereafter, beginning on the first day of January, at the rate set forth:

A. Wholesale vendors or dealers in goods, wares, and merchandise, at the rate of 1 mill on each dollar of the volume of the annual gross business transacted by him; subject, nevertheless, that a minimum of \$10 shall be charged for such license.

B. Retail vendors, or dealers in goods, wares, and merchandise, and all persons engaged in conducting restaurants or other places where food, drink, or refreshments are sold, whether or not the same be incidental to some other business or occupation, at the rate of 1.5 mill on each dollar of the volume of the annual gross business transacted by him; subject, nevertheless, that a minimum of \$10 shall be charged for such license.

C. Wholesale and retail vendors or dealers in goods, wares, and merchandise, at the rate of 1 of a mill on each dollar of the volume of the annual gross wholesale business transacted by him, and 1.5 mills on each dollar of the volume of the annual gross retail business transacted by him; subject, nevertheless, that a minimum of \$10 shall be charged for such license.

D. The tax imposed by this Section shall not apply to the dollar volume of annual business covering the resale of goods, wares, or merchandise taken by a dealer as a trade-in or part payment for other goods, wares, and merchandise, except to the extent that the resale price exceeds the trade-in allowance.

(Ord. 12/27/1979D, §5; as amended by Ord. 90-13, 12/20/1990, Art. I; by Ord. 91-3, 4/1/1991, Art. I; by Ord. 93-12, 1/3/1994, Art. I; and by Ord. 95-04, 12/28/1995, Art. II)

§24-406. Computation of Volume of Business.

1. Every person subject to the payment of the tax hereby imposed who has

commenced his business at least 15 full months prior to the beginning of the license year shall compute his annual gross volume of business upon the actual gross amount of business transacted by him during the preceding calendar year.

2. Every person subject to the payment of the tax hereby imposed who has commenced or who commences his business less than 15 full months prior to the beginning of the license year, shall compute his annual gross volume of business for such license year by multiplying by 12 the monthly average of the actual gross amount of business transacted by him during the months in the preceding calendar year he was engaged in business.

3. Every person subject to the payment of the tax hereby imposed who commences his business less than 1 full month prior to the end of the preceding calendar year or prior to the beginning of any license year shall compute his annual gross volume of business for such license year upon the gross volume of business transacted by him during the first month of his engaging in business multiplied by the number of months, or fractions thereof, he engages in business in the present calendar year.

4. Every person subject to the payment of the tax hereby imposed who engages in a business temporary, seasonal, or itinerant by its nature, shall compute his annual gross volume of business upon the actual gross amount of business transacted by him during the license year.

5. The Tax Collector or other agent designated by the Borough is hereby authorized to accept payment under protest of the amount of mercantile tax claimed by the Borough in any case where the taxpayer disputes the validity or amount of the Borough's claim for tax. If it is thereafter judicially determined by a court of competent jurisdiction that the Borough has been overpaid, the amount of the overpayment shall be refunded to the taxpayer. The provisions of this section shall be applicable to cases in which the facts are similar to those in a case litigated in a court of competent jurisdiction. [*Ord. 2006-3*]

(*Ord. 12/27/1979D*, §6; as amended by *Ord. 2006-3*, 7/10/2006)

§24-407. Returns.

1. Every return shall be made upon a form furnished by the Tax Collector or other agent designated by the Borough. Every person making a return shall certify the correctness thereof by affidavit. [*Ord. 2006-3*]

2. Every person subject to the tax imposed by this Part who commenced his business at least 15 full months prior to the beginning of any license year shall on or before the 30th day of April, file with the Tax Collector or other agent designated by the Borough a return setting forth his name, his business and business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during the preceding calendar year, and the amount of the tax due. [*Ord. 2006-3*]

3. Every person subject to the tax imposed by this Part who has commenced his business less than 15 full months prior to the beginning of any license year shall on or before the 30th day of April, 1980, file with the Tax Collector or other agent designated by the Borough a return setting forth his name, his business, business address, and such other information as may be necessary in arriving at the monthly average of the actual gross amount of business transacted by him during the months in the preceding

calendar year he was engaged in business and the amount of tax due. [*Ord. 2006-3*]

4. Every person subject to the tax imposed by this Part who commences business less than 1 full month prior to the end of the preceding calendar year or prior to the beginning of any license year shall within 60 days from the date of commencing such business file a return with the Tax Collector or other agent designated by the Borough setting forth his name, his business, and business address, and such information as may be necessary in arriving at the actual gross amount of business transacted by him during his first month of business and the amount of the tax due. [*Ord. 2006-3*]

5. Every person subject to the payment of the tax imposed by this Part who engages in a business temporary, seasonal or itinerant by its nature shall, within 7 days from the day he completes such business, file a return with the Tax Collector or other agent designated by the Borough setting forth his name, his business, and business address, and such information as may be necessary in arriving at the actual gross amount of business transacted by him during such period and the amount of tax due.

(*Ord. 12/27/1979D*, §7; as amended by *Ord. 95-04*, 12/28/1995, Art. IV; and by *Ord. 2006-3*, 7/10/2006)

§24-408. Payment.

At the time of filing the return, the person making the same shall pay the amount of tax shown as due thereon to the Tax Collector or other agent designated by the Borough.

(*Ord. 12/27/1979D*, §8; as amended by *Ord. 2006-3*, 7/10/2006)

§24-409. Powers and Duties of Tax Collector.

1. It shall be the duty of the Tax Collector or other agent designated to the Borough to collect and receive the taxes, fines, and penalties imposed by this Part. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of each receipt. [*Ord. 2006-3*]

2. The Tax Collector or other agent designated by the Borough 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 re-examination and correction of returns, and payments alleged or found to be incorrect, or as to which an overpayment is claimed, or found to be incorrect or found to have occurred. Any person aggrieved by any decision of the Tax Collector or other agent designated by the Borough shall have the right to appeal to a Court or courts of competent jurisdiction as in other cases provided. [*Ord. 2006-3*]

3. The Tax Collector or other agent designated by the Borough is hereby authorized to examine the books, papers and records of any taxpayer or supposed taxpayer in order to verify the accuracy of any return made, or if no return was made, to ascertain the tax due. Every such taxpayer, or supposed taxpayer, is hereby directed and required to give to the Tax Collector or other agent designated by the Borough the means, facilities and opportunity for such examinations and investigations as are hereby authorized. [*Ord. 2006-3*]

(*Ord. 12/27/1979D*, §9; as amended by *Ord. 2006-3*, 7/10/2006)

§24-410. Confidential Nature of Returns.

Any information gained by the Tax Collector or other agent designated by the Borough, or any other officer, official agent or employee of the Borough as a result of any returns, investigations, hearings, or verifications, required or authorized by this Part shall be confidential except in accordance with proper judicial order or as otherwise provided by law, and divulgence of any information so gained is hereby declared to be a violation of this Part, which may be punishable by dismissal from office or employment.

(*Ord. 12/27/1979D*, §10; as amended by *Ord. 2006-3*, 7/10/2006)

§24-411. Suit on Collection: Penalty.

1. The Tax Collector or other designated by the Borough may sue for the recovery of taxes due and unpaid under this Part. [*Ord. 2006-3*]

2. If for any reason the tax is not paid when due in each year, interest at the rate of 6 percent per annum on the amount of said tax, and an additional penalty of 1 percent per annum 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 interest and penalties herein imposed.

(*Ord. 12/27/1979D*, §11; as amended by *Ord. 2006-3*, 7/10/2006)

§24-412. Fines and Penalties.

Whoever makes any false or untrue statement on his return, or who refuses to permit inspection of the books, records or accounts of any business in his custody or control, when the right to make such inspection by the Tax Collector or other agent designated by the Borough is requested, and whoever fails or refuses to procure a mercantile license when so required under this Part or fails to keep his license conspicuously posted at his place of business as herein required, shall, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 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. 12/27/1979D*, §12; as amended by *Ord. 88-1*, 2/1/1988; by *Ord. 91-6*, 6/10/1991; and by *Ord. 2006-3*, 7/10/2006)

Part 5**Business Privilege Tax****§24-501. Short Title.**

This Part shall be known and may be cited as the “Business Privilege Tax Ordinance.”

(Ord. 77-5, 12/27/1979C, §1)

§24-502. Definitions.

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

Gross receipts - includes both cash and credit transactions, and shall include payment received for gross charges made by the taxpayer for services rendered, including both service, labor and any materials entering into or becoming component parts of the services performed.

Person - any individual, partnership, limited partnership, association, or corporation, but shall not include a wage earner, a non-profit corporation organized for religious, charitable or educational purposes, an association for such purposes, any agency of the Government of the United States or of the Commonwealth of Pennsylvania or any public utility.

Privilege year - the calendar year. [Ord. 2006-3]

Service - any act or instance of helping or benefitting another for a consideration.

Tax Collector - the Tax Collector of North York Borough, or his designated agent.

Temporary, seasonal, or itinerant business - any business that is conducted at one location for less than 60 consecutive days.

(Ord. 77-5, 12/27/1979C, §2; as amended by Ord. 2006-3, 7/10/2006)

§24-503. Authority to Levy and Collect Tax.

North York Borough hereby imposes a business privilege tax for the license year 1980 in the manner and at the rate hereinafter set forth. Except as hereinafter provided, such tax shall be in addition to any other tax levied and collected under any existing ordinance. This Part is enacted under the authority of the Local Tax Enabling Act of 1965, approved December 31, 1965, P.L. 1257, as amended, 53 P.S. §6901 *et seq.* (Ord. 77-5, 12/27/1979C, §3)

§24-504. Imposition and Rate of Tax.

1. Every person engaging in a business, trade, occupation or profession, hereinafter listed, in North York Borough and maintaining a place, office, or establishment within North York Borough for the conduct of said business, trade, occupation, or profession shall pay a business privilege tax at the rate of 1.575 mills on

his gross receipts derived from all services rendered to clients, patients, and customers.

2. Every person engaging in a business, trade, occupation, or profession, hereinafter listed, in North York Borough and maintaining no place, office, or establishment within said Borough for the conduct of said business, trade, occupation or profession shall pay a business privilege tax at the rate of 1.575 mills on his gross receipts derived from all services rendered within North York Borough to clients, patients, and customers.

3. The businesses, trades, occupations and professions above referred to are as follows:

A. Printers, lithographers; processors; laundry operators, launderette operators, warehousemen; upholsterers; doctors; lawyers; dentists; engineers; architects; chemists; chiropractors; chiropodists; certified public accountants; public accountants; real estate brokers; cleaning, pressing and dyeing establishment operators; shoe repair shop operators; tailors; dressmakers; electrical, plastering, bricklaying, carpentry, heating, ventilating, plumbing and painting contractors; contractors engaged in the classes of heavy buildings or other construction of any kind or in the alteration, maintenance or repair thereof; truckers., hauling contractors; repairers of electrical, electronic or automotive machinery or equipment or other machinery and equipment and other wares and merchandise; and all other businesses, trades, occupations, and professions in which there is offered any service or services to the general public or a limited number thereof.

(*Ord. 77-5, 12/27/1979C, §4; as amended by Ord. 90-13, 12/20/1990, Art. II; by Ord. 91-3, 4/1/1991, Art. II; and by Ord. 93-12, 1/3/1994, Art. II*)

§24-505. Determination of Gross Receipts.

1. Every person subject to the payment of the tax hereby imposed, who has commenced his business at least 1 full year prior to the beginning of the license year, shall determine his gross receipts for the license year from his actual gross receipts for the preceding calendar year.

2. Every person subject to the payment of the tax hereby imposed, who has commenced his business less than 1 full year prior to the beginning of the license year, shall determine his gross receipts for the license year by multiplying his actual gross receipts for the first month he engages in business by 12.

3. Every person subject to the payment of the tax hereby imposed, who commences his business subsequent to the beginning of the license year, shall determine his gross receipts for the license year by multiplying his actual gross receipts for the first month he engages in business by the number of months or fractions thereof he engages in business in the license year.

4. Every person subject to the payment of the tax hereby imposed, who engages in a business temporary, seasonal or itinerant in its nature, shall determine his gross receipts for the license year from his actual gross receipts for the license year.

5. The Tax Collector or other agent designated by the Borough is hereby authorized to accept payment under protest of the amount of business privilege tax claimed by the Borough in any case where the taxpayer disputes the validity or amount of the Borough's claim for tax. If it is thereafter judicially determined by a court of competent jurisdiction that the Borough has been overpaid, the amount of the

overpayment shall be refunded to the taxpayer. The provisions of this section shall be applicable to cases in which the facts are similar to those in a case litigated in a court of competent jurisdiction. [Ord. 2006-3]

(Ord. 77-5, 12/27/1979C, §5; as amended by Ord. 2006-3, 7/10/2006)

§24-506. Licenses.

For each year beginning April 1, 1980, and each year thereafter, every person desiring to continue to engage in, or hereafter to begin to engage in a business, trade, occupation or profession listed in §24-504, shall on or before January 31st of each year, procure a business privilege license for his business, or each place of business, if more than one, from the Tax Collector or other agent designated by the Borough as required by law. Such license shall be conspicuously posted at your place of business. There is a fee for the license which is payable when the license is applied for. This fee will be deducted from the total amount of tax owed for the year, when the return is filed. Said fee shall be in an amount as established from time to time by resolution of Borough Council

(Ord. 77-5, 12/27/1979C, §6; as amended by Ord. 95-04, 12/28/1995, Art. V; and by Ord. 2006-3, 7/10/2006)

§24-507. Returns.

1. Every return shall be made upon a form furnished by the Tax Collector or other agent designated by the Borough. Every person making a return shall certify the correctness thereof by affidavit. [Ord. 2006-3]

2. Every person subject to the tax imposed by this Part who commenced his business at least 1 full year prior to the beginning of any license year shall on or before the 30th day of April, file with the Tax Collector or other agent designated by the Borough a return setting forth his name, his business and business address, and such other information as may be necessary in arriving at his actual gross receipts during the preceding calendar year, and the amount of the tax due. [Ord. 2006-3]

3. Every person subject to the tax imposed by this Part who has commenced his business less than 1 full year prior to the beginning of any license year shall on or before the 30th day of April, file with the Tax Collector or other designated by the Borough a return setting forth his name, his business, business address, and such other information as may be necessary in arriving at his actual gross receipts during the first month of business and the amount of tax due. [Ord. 2006-3]

4. Every person subject to the tax imposed by this Part who commences business subsequent to the beginning of any license year shall within 40 days from the date of commencing such business file a return with the Tax Collector or other agent designated by the Borough setting forth his name, his business and business address, and such information as may be necessary in arriving at his actual gross receipts during his first month of business and the amount of the tax due. [Ord. 2006-3]

5. Any person subject to the payment of the tax imposed by this Part shall, before conducting any temporary, seasonal, or itinerant trade, business, or occupation within the Borough, file an application for a license and with said application shall deposit with the Borough \$100 as security for the payment of the business privilege tax to be accompanied at the time of the filing of the return as required by the provisions of this

Section hereof. If the deposit exceeds the amount of tax, then the overpayment shall be repaid to the licensee. Failure to obtain a license and to pay the deposit shall subject the violator to the penalties hereinafter imposed.

(*Ord. 77-5, 12/27/1979C, §7*; as amended by *Ord. 95-04, 12/28/1995, Art. VI*; and by *Ord. 2006-3, 7/10/2006*)

§24-508. Payment.

At the time of the filing of the return, the person making the same shall pay the amount of tax shown as due thereon to the Tax Collector or other agent designated by the Borough.

(*Ord. 77-5, 12/27/1979C, §8*; as amended by *Ord. 2006-3, 7/10/2006*)

§24-509. Powers and Duties of Tax Collector.

1. It shall be the duty of the Tax Collector or other agent designated by the Borough to collect and receive the taxes, fines, and penalties imposed by this Part. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of each receipt.

2. The Tax Collector or other agent designated by the Borough 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 re-examination and correction of returns, and payments alleged or found to be incorrect, or as to which an overpayment is claimed, or found to have occurred. Any person aggrieved by any decision of the Tax Collector or other agent designated by the Borough shall have the right to appeal to a court or courts of competent jurisdiction as in other cases provided.

3. Tax Collector or other agent designated by the Borough is hereby authorized to examine the books, papers, and records of any taxpayer or supposed taxpayer in order to verify the accuracy of any return made, or, if no return was made, to ascertain the tax due. Every such taxpayer, or supposed taxpayer, is hereby directed and required to give to the Tax Collector or other agent designated by the Borough the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

(*Ord. 77-5, 12/27/1979C, §9*; as amended by *Ord. 2006-3, 7/10/2006*)

§24-510. Confidential Nature of Returns.

Any information gained by the Tax Collector or other agent designated by the Borough, or any other officer, official agent, or employee of the Borough as a result of any returns, investigations, hearings, or verifications, required or authorized by this Part shall be confidential except in accordance with proper judicial order or as otherwise provided by law, and divulgence of any information so gained is hereby declared to be a violation of this Part, which may be punishable by dismissal from office or employment.

(*Ord. 77-5, 12/27/1979C, §10*; as amended by *Ord. 2006-3, 7/10/2006*)

§24-511. Suit on Collection; Penalty.

1. The Tax Collector or other agent designated by the Borough may sue for the recovery of taxes due and unpaid under this Part. [*Ord. 2006-3*]

2. If for any reason the tax is not paid when due in each year, interest at the rate of 6 percent per annum on the amount of said tax, and an additional penalty of 1 percent per annum 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 interest and penalties herein imposed.

(*Ord. 77-5, 12/27/1979C, §11; as amended by Ord. 2006-3, 7/10/2006*)

§24-512. Fines and Penalties.

Whoever makes any false or untrue statement on his return, or who refuses to permit inspection of the books, records or accounts of any business in his custody or control, when the right to make such inspection by the Tax Collector or other agent designated by the Borough is requested, and whoever fails or refuses to file a return required by this Part, and whoever fails or refuses to register when so required under this Part, shall, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 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. 2006-3*]

(*Ord. 77-5, 12/27/1979C, §12; as amended by Ord. 88-1, 2/1/1988; by Ord. 91-6, 6/10/1991; and by Ord. 2006-3, 7/10/2006*)

Part 6**Realty Transfer Tax****§24-601. Authority to Levy and Collect Tax.**

The Borough for general revenue purposes hereby levies and assesses and collects a tax in the amount of 1 percent of the value of any transfer of real property situate, and upon any transfer of an interest in real property situate, within the limits of the Borough regardless of where the actual settlements on the transfer take place. Every person who make, executes, delivers, accepts, or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted, or presented for recording, shall be subject to pay this real estate transfer tax for and in respect to the transaction or any part thereof. Any such person shall also be liable for any penalties imposed under this Part. The tax is dues and shall be payable at the time when the document is presented for recording or, if authorized, within 30 days of acceptance of the document or within 30 days of becoming an acquired company.

(Ord. 5/7/2001, §1)

§24-602. Definitions.

The Borough by this Part hereby adopts and generally incorporates by reference the definitions in §1101-C of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8101-C, it being the intent of the Borough that each and every such definition (or any other provision generally incorporated herein) shall be deemed entered in this Part for the following words: “association and corporation and department and document and family farm corporation and family farm partnership and living trust and members of the same family and ordinary trust and person and real estate and real estate company and title to real estate and transaction and value.”

(Ord. 5/7/2001, §2)

§24-603. Exemption.

1. The United States, the Commonwealth of Pennsylvania or any of their instrumentalities, agencies, or political subdivisions shall be exempt from payment of the tax imposed by this Part. The exemption of such governmental bodies shall not, however, relieve any other person or party to a transaction from liability for the tax.

2. The tax imposed by this Part shall not be imposed upon:

A. A transfer to the Commonwealth in accord with §1102-C.3 of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8102-C.3.

B. A document which the Borough is prohibited from taxing under the Constitution or statutes of the United States or the Commonwealth of Pennsylvania.

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 correct or confirms

a transfer previously recorded, but which does not extend or limit existing record title or interest.

E. A transfer or division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by cotenants; 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 or between persons previously husband and wife in accord with §1102-C.3(6) of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8102-C.3(6), which is hereby incorporated generally by reference.

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 devisee or heir.

H. A transfer for no or nominal actual consideration to a trustee of an ordinary trust in accord with §1102-C.3(8) and §1102-C.3(8.1) of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §§8102-C.3(8), §8102-C.3(8.1), which are hereby generally incorporated by reference.

I. A transfer for no or nominal actual consideration from a trustee of an ordinary trust or of a living trust in accord with §1102-C.3(9) or §1102-C.3(9.1) or §1102-C.3(9.2) of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §§8102-C.3(9), 8102-C.3(9.1), 8102-C.3(9.2), which are hereby generally incorporated by reference.

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

K. A transfer for no or nominal actual consideration between or from or to principal and agent or straw party in accord with §1102-C.3(11) of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8102-C.3(11), which with subsections is hereby generally incorporated by reference.

L. A transfer pursuant to a statutory merger or consolidation or division of a corporation in accord with §1102-C.3(12) of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8102-C.3(12), which is hereby generally incorporated by reference.

M. A transfer from a corporation or association of real estate held of record to an owner-grantee in accord with §1102-C.3(13) of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8102-C.3(13), which is hereby generally incorporated by reference.

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 of 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 in accord with §1102-C.3(15) of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8102-C.3(15), which with subsections is hereby generally incorporated by reference.

P. A transfer to a conservancy in accord with §1102-C.3(18) of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8102-C.3(18), which is hereby generally incorporated by reference.

Q. A transfer of real estate devoted to the business of agriculture to a family farm corporation in accord with §1102-C.3(19) of the Pennsylvania Realty Transfer

Tax Act, 72 P.S. §8102-C.3(19), which with its subsection is hereby generally incorporated by reference.

R. A transfer of an interest in a real estate company in accord with §1102-C.3(20) of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8102-C.3(20), which is hereby generally incorporated by reference.

S. A transaction wherein the tax due is \$1 or less.

T. Leases for the production or extraction of coal, oil, natural gas, or minerals and assignments thereof.

3. In order to exercise any exclusion hereunder the true, full and complete value of the transfer shall be shown on the statement of value. 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 hereunder.

(*Ord. 5/7/2001, §§3 and 4*)

§24-604. Imposition.

Except as otherwise provided in §24-603.2 and .3 of this Part, documents which make, confirm or evidence any transfer or devise of title to real estate between associations or corporations and the members, partners, shareholders, or stockholders thereof are fully taxable. Corporations and associations are entities separate from their members, partners, stockholders, or shareholders.

(*Ord. 5/7/2001, §5*)

§24-605. Acquired Companies.

The Borough hereby incorporates generally by reference §1102-C.5 of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8102-C.5, defining an acquired company and concerning transactions or transfers involving an acquired company.

(*Ord. 5/7/2001, §6*)

§24-606. Credits.

The Borough hereby incorporates generally by reference the provisions of §1103-C of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8103-C, for credits against the tax imposed hereunder.

(*Ord. 5/7/2001, §7*)

§24-607. Extension of Lease.

The Borough incorporates generally by reference the provisions of §1103-C.1 of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8103-C.1, concerning extension of lease.

(*Ord. 5/7/2001, §8*)

§24-608. Judicial Sale of Real Estate.

The tax herein imposed shall be fully paid and have priority out of the proceeds of 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, and the sheriff, or other officer, conducting such sale, shall pay the tax herein imposed out of the first monies

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. 5/7/2001*, §9)

§24-609. Evidence of Payment.

The payment of the tax imposed herein shall be evidenced by the collector affixing a documentary stamp or stamps or by the use of documentary license meter impressions or similar indicia of payment as provided in §1105-C of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §1105-C, which is hereby incorporated by reference.

(*Ord. 5/7/2001*, §10)

§24-610. Statement of Value.

The Borough hereby generally incorporates by reference the provisions of §1109-C of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8109-C, relating to requirements for a statement of value accompanying a document presented for recording.

(*Ord. 5/7/2001*, §11)

§24-611. Unlawful Acts.

1. It shall be unlawful for any person to:

A. Accept or present for recording or cause to be accepted or presented for recording any document without the full amount of tax thereon being duly paid.

B. Make use of any indicia of payment to denote payment of any tax imposed hereunder other than as required hereunder or violate or otherwise fail or neglect or refuse to comply with the rules and regulations adopted by the Department or the Borough hereunder.

2. Any person violating a provision of this Section, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 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. 2006-3*]

(*Ord. 5/7/2001*, §12; as amended by *Ord. 2006-3*, 7/10/2006)

§24-612. Notice of Tax; Review.

The Borough hereby generally incorporates by reference the provisions of §1111-C of the Pennsylvania Realty Transfer Tax Act, 72 P.S. §8111-C, relating to determination and notice of tax; review.

(*Ord. 5/7/2001*, §13)

§24-613. Penalties.

If any tax owing hereunder is not paid when due, 10 percent of the amount of the unpaid tax shall be added and collected as an initial penalty for nonpayment or underpayment of the tax and a penalty shall accrue from the date due at the rate of 1 percent per month or fractional part of a month, on the amount of the tax which is not paid or is underpaid until the tax is paid in full. If any part of the nonpayment or underpayment of tax is due to fraud, there shall be added to the tax an amount equal to 50 percent of the nonpayment or underpayment. If the Borough files suit to collect

the amount of any tax not paid or underpaid, any person liable for payment of the tax shall also be liable for paying reasonable attorneys fees and costs incurred by the Borough in the litigation.

(Ord. 5/7/2001, §14)

§24-614. Interest.

Any tax determined to be due hereunder and remaining unpaid after demand for same, and all penalties and interest thereon, shall be alien in favor of the Borough upon the property, real or personal, of the person or persons or entity or entities liable for payment of the tax but only after the lien has been entered and docketed of record by the Prothonotary or the Recorder of Deeds of the county where such property is situate or located.

(Ord. 5/7/2001, §15)

§24-615. Refunds.

The Borough hereby generally incorporates by reference the provisions of §1113-C of the Pennsylvania Realty Transfer Tax, 72 P.S. §8113-C, and agrees to be bound by determinations of the Department concerning applications for refund of the tax imposed hereunder or any portion thereof.

(Ord. 5/7/2001, §16)

§24-616. Rights of Borough.

The Borough shall have the right to demand production of and to review and copy all documents or records relating to any transfer or transaction hereunder in order to determine the value of real estate or any transfer or transaction hereunder.

(Ord. 5/7/2001, §17)

§24-617. Appointing Collector.

The Recorder of Deeds is authorized to collect the tax imposed hereunder and to pay to the Borough on or before the 10th day of each month all taxes so collected, less 2 percent for the use of the County or such other amounts authorized, and shall report to the Commonwealth of Pennsylvania the tax so collected.

(Ord. 5/7/2001, §18)

§24-618. Limitations.

The entire burden of the tax imposed hereunder by the Borough and any other political subdivision shall not exceed the limitations of §8 of the Pennsylvania Local Tax Enabling Act, 53 P.S. §6908, which shall determine allocation of the proceeds of such tax to the Borough and to any other political subdivision.

(Ord. 5/7/2001, §19)

§24-619. Enforcement.

The Borough may hereafter by resolution promulgate and enforce reasonable regulations and rules for the interpretation, collection, and enforcement of the tax imposed hereunder.

(Ord. 5/7/2001, §20)

Part 7**Discounts and Penalties****§24-701. Discount on Tax for Early Payment.**

All taxpayers subject to the payment of taxes within the Borough of North York shall be entitled to a discount of 2 percent from the amount of such tax upon making payment of the whole amount thereof within 2 months after the date of the tax notice.

(*Ord. 78-3, 1/9/1978, §1*)

§24-702. Penalty on Unpaid Taxes.

All taxpayers who fail to make payment of any such taxes charged against them for a period of 4 months after the date of the tax notice shall be charged a penalty of 10 percent, which penalty shall be added to the tax by the Tax Collector or other agent designated by the Borough and collected by him.

(*Ord. 78-3, 1/9/1978, §2; as amended by Ord. 2006-3, 7/10/2006*)

