

CHAPTER 24
TAXATION, SPECIAL

Part 1

General Provisions

- §24-101. Tax Collector's Compensation**
- §24-102. Tax Discounts and Penalties**
- §24-103. Continuation of the Rate of Certain Taxes Without Annual Reenactment**
- §24-104. Required Documentation of Returns**
- §24-105. Installment Payment of Taxes**
- §24-106. Delinquent Tax Collector**

Part 2

Earned Income and Net Profits Tax

- §24-201. Tax Imposed on Earned Income and Net Profits**
- §24-202. Section 13 of the Local Tax Enabling Act, With Certain Options, Incorporated by Reference**
- §24-203. Income Tax Officer**
- §24-204. Legal Authority for Enactment**
- §24-205. Late Filing Fee**
- §24-206. Small Refunds**

Part 3

Mercantile License Tax

- §24-301. Definitions**
- §24-302. Levy and Collection of Tax**
- §24-303. Licenses**
- §24-304. Imposition and Rate of Tax**
- §24-305. Computation of Volume of Business**
- §24-306. Returns**
- §24-307. Payment**
- §24-308. Powers and Duties of the Tax Collector**
- §24-309. Suit for Collection; Penalty**
- §24-310. Fines and Penalties**

Part 4

Local Services Tax

- §24-401. Short Title**
- §24-402. Definitions**
- §24-403. Levy**
- §24-404. Collection Through Employers**
- §24-405. Self-Employed Individuals**
- §24-406. Situs of Tax**
- §24-407. Administration and Enforcement**
- §24-408. Collection**
- §24-409. Penalty for Violation**
- §24-410. Exemptions**
- §24-411. Applicability and Severability**

Part 5

Per Capita Tax

- §24-501. Levy of Tax**
- §24-502. Duty of Ward Assessors**
- §24-503. Collection by Elected Tax Collector**
- §24-504. Discounts and Penalties**
- §24-505. Penalty for Violation**
- §24-506. Legal Authority**

Part 6

Realty Transfer Tax

- §24-601. Short Title**
- §24-602. Tax Imposed**
- §24-603. Rate of Tax**
- §24-604. Definitions**
- §24-605. Administration**
- §24-606. Interest**
- §24-607. Criminal Penalties**
- §24-608. Severability**

Part 7

Business Privilege Tax

- §24-701. Short Title**

- §24-702. Definitions
- §24-703. Imposition and Rate of Tax
- §24-704. Computation of Gross Receipts
- §24-705. Returns and Registration
- §24-706. Semiannual Payment of Tax
- §24-707. Powers and Duties of the Tax Collector
- §24-708. Penalty; Interest; Suit for Collection
- §24-709. Payment to Tax Collector; Information Furnished by Collector; Exonerations
- §24-710. Fines and Penalties
- §24-711. Saving Clause
- §24-712. Payment Under Protest; Refund
- §24-713. Effective Date and Duration
- §24-714. Severability

Part 8

Real Estate Tax

- §24-801. Tax Levy
- §24-802. Rate of Tax
- §24-803. Purpose

Part 9

Local Taxpayers' Bill of Rights

- §24-901. Purpose
- §24-902. Disclosure Statement
- §24-903. Notices
- §24-904. Information Requests
- §24-905. Complaints
- §24-906. Administrative Appeals

Part 10

Administrative Appeals

- §24-1001. Purpose
- §24-1002. Application
- §24-1003. Petitions
- §24-1004. Filing

Part 11

Construction Transaction Tax Ordinance

- §24-1101. Short Title**
- §24-1102. Definitions**
- §24-1103. Imposition and Rate of Tax**
- §24-1104. Computation of gross receipts**
- §24-1105. Registration and Returns**
- §24-1106. Semiannual Payment of Tax**
- §24-1107. Powers and Duties of the Tax Collector**
- §24-1108. Penalty; Interest; Suit for Collection**
- §24-1109. Saving Provisions**
- §24-1110. Severability**

Part 1

General Provisions

§24-101. Tax Collector's Compensation.

The compensation of the Tax Collector for collection of the Borough tax on real estate shall be two percent of the tax collected prior to delinquency. The compensation of the Tax Collector for collection of delinquent real estate taxes shall be three percent of the tax collected. His or her compensation for collection of those other Borough taxes of which he or she is the designated collector shall be fixed by Council from time to time.

(Ord. 621, 12/14/1983; as amended by Ord. 723, 12/10/2002, §1)

§24-102. Tax Discounts and Penalties.

All taxpayers subject to payment of taxes assessed or levied by the Borough, except taxes on earned income and net profits, mercantile licenses, occupation privileges, real estate transfers and business privileges (which exceptions are levied and imposed under the Local Tax Enabling Act, 1965, P.L. 1257, as amended and supplemented) shall be entitled to a discount of two percent on the amount of tax paid if payment is made of the whole amount of the tax due within two months after the date of the tax notice. Every taxpayer who fails to make payment of any such tax charged against him for four months after the date of the tax notice shall be charged a penalty of ten percent which penalty shall be added to the taxes by the Tax Collector and shall be collected by him.

(Ord. 621, 12/14/1983; as amended by Ord. 633, 12/10/1985, §1)

§24-103. Continuation of the Rate of Certain Taxes Without Annual Reenactment.

All taxes levied and imposed by this Borough under the provision of the Local Tax Enabling Act (1965, P.L. 1257, No. 511, as amended) shall, after the calendar year 1986 and thereafter, continue in force on a calendar-year basis, without annual reenactment unless the rate of the tax is subsequently changed.

(Ord. 632, 12/10/1985, §2)

§24-104. Required Documentation of Returns.

For the purpose of verifying the accuracy and completeness of returns or declarations filed with the Tax Collector, all persons subject to any of the taxes imposed by this chapter shall, in addition to the returns and declarations provided for herein, also furnish to the Tax Collector a true copy of his, her, their or its Federal income tax

TAXATION, SPECIAL

return at the same time such is filed with the Internal Revenue Service. The copy furnished to the Tax Collector need not include Schedules A, B or D (if any), but shall include Schedules C, C-EZ, E and/or K-1 (if any).

(Ord. 621, 12/10/1985; as added by Ord. 694, 11/10/1998, §1(a))

§24-105. Installment Payment of Taxes.

1. A tax for any given year may be paid in not more than four installments. When a tax is paid on the installment basis, no discount or abatement shall be allowed.
2. The due date for each installment shall be March 31, April 30, May 31 and June 30 of the year in which the tax is levied.
3. Any installment payment which is not actually received by the tax collector in full by June 30 shall be considered delinquent. A penalty of ten percent shall be added thereto.
4. This section applies to all taxes levied and assessed by this Borough except for those levied and assessed under the authority of the Local Tax Enabling Act (Act No. 511 of 1965, as amended).

(Ord. 621, 12/13/1983; as added by Ord. 706, 2/13/2001, §1)

§24-106. Delinquent Tax Collector.

1. The elected tax collector for this Borough is hereby appointed as its delinquent tax collector.
2. Delinquent taxes shall be collected in the manner prescribed in §686 of the Public School Code of 1949 (Act No. 14 of 1949, as amended). The delinquent tax collector shall have the same powers, rights, duties and obligations as are set forth in such statute.

(Ord. 621, 12/13/1983; as added by Ord. 706, 2/13/2001, §1; as reenacted by Ord. 714, 12/11/2001, §1; and by Ord. 722, 12/10/2002, §1; by Ord. 736, 12/9/2003; by Ord. 745, 12/14/2004; by Ord. 750, 12/13/2005; by Ord. 752, 12/12/2006; and by Ord. 757, 12/11/2007)

Part 2

Earned Income and Net Profits Tax¹

§24-201. Tax Imposed on Earned Income and Net Profits.

A tax for general revenue purposes at the rate of one-half of one percent is imposed on the following:

- A. Earned income earned on or after January 1, 1966, by residents of the Borough.
- B. Earned income paid beginning January 1, 1966, to nonresidents of the Borough for work done or services rendered in the Borough.
- C. Net profits earned on or after January 1, 1966, of businesses, professions and other activities conducted in the Borough by residents and nonresidents of the Borough.

(Ord. 493, 11/9/1965; as amended and reenacted by Ord. 621, 12/14/1983)²

§24-202. Section 13 of Local Tax Enabling Act, with Certain Options, Incorporated by Reference.

Section 13 of the Local Tax Enabling Act of 1965 (P.L. 1257), as amended and supplemented, is adopted and incorporated by reference and made a part of this Part 2, to the same extent as if the full text of the section were set out verbatim in this Part 2, except that:

- A. In the case of net profits, the Borough elects to operate under the option set forth in Subsection IIIA1(ii) of Section 13, requiring an annual declaration of estimated net profits and quarterly payments of the tax rather than annual payments of the tax due on net profits of the preceding year as set forth in Subsection IIIA1(i).
- B. In the case of earned income not subject to withholding, the Borough elects to operate under the option set forth under Subsection IIIB2 requiring quarterly declarations and payments, rather than the option forth in Subsection IIIB1 requiring an annual declaration and return and a single payment.

¹ Editor's Note: Ordinance 493 was originally 13 sections long, but it was enacted under the Act of 1947, P.L. 1145, which has been replaced by the Local Tax Enabling Act of 1965 (P.L. 1257). Ordinance 505, Section 2, adopted Section 13 of the Tax Enabling Act by reference; all conflicting Parts of Ordinance 493 have therefore been repealed.

² Editor's Note: The Borough has elected to reenact its tax ordinances yearly; consult the key for the relevant ordinance numbers.

(Ord. 493, 11/9/1965; as amended and reenacted by Ord. 621, 12/14/1983)

§24-203. Income Tax Officer.

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

(Ord. 493, 11/9/1965; as amended and reenacted by Ord. 621, 12/14/1983)

§24-204. Legal Authority for Enactment.

This Part 2 is enacted under the authority of the Act of 1965, P.L. 1257, No. 511, known as the "Local Tax Enabling Act," approved December 31, 1965, as amended.

(Ord. 493, 11/9/1965; as amended and reenacted by Ord. 621, 12/14/1983)

§24-205. Late Filing Fee.

Every taxpayer who fails to file by its due date any tax return required under this chapter shall be charged a delinquency fee of \$10. Such fee shall be added to the tax owed, if any, and shall be collected by the Tax Collector in the manner prescribed by law.

(Ord. 493, 11/9/1965; as amended and reenacted by Ord. 621, 12/13/1983; as added by Ord. 718, 7/9/2002, §1)

§24-206. Small Refunds.

Any refund due for overpayment of any tax which is less than \$1 in amount shall be carried forward by the Tax Collector as a credit toward future obligations of the taxpayer involved. Any refund due which is less than \$10 in amount shall likewise be carried as a credit, unless reimbursement is expressly requested by the taxpayer.

(Ord. 493, 11/9/1965; as amended and reenacted by Ord. 621, 12/13/1983; as added by Ord. 718, 7/9/2002, §1)

Part 3

Mercantile License Tax

§24-301. Definitions.

1. The following words and phrases when used in this Part 3 shall have the meanings ascribed to them in this section, unless the context clearly indicates a different meaning:

BOROUGH — the Borough of Beaver.

BROKER — merchandising broker, factor or commission merchant, but shall not include any stock broker, bill broker, note broker, exchange broker, real estate broker or agent or pawnbroker.

GOODS, WARES AND MERCHANDISE — articles which are bought and sold in general trade or commerce. By way of illustration (and not limitation), the term includes products manufactured or packaged elsewhere and acquired for local distribution or sale, but does not include intangibles (such as accounts, chattel paper, choses in action, documents of title, instruments, investment securities, etc.) or the tangible result of a professional service (such as a legal document prepared by an attorney at law, or a medication prepared by a pharmacist pursuant to a physician's prescription, or a drawing prepared by an architect or engineer, or a plan prepared by a surveyor, or an oral prosthetic device prepared by a dentist).

GROSS VOLUME OF BUSINESS — includes both cash and credit transactions.

LICENSE YEAR — the twelve-month period corresponding to a fiscal year of the Borough.

PERSON — any individual, partnership, limited partnership, association or corporation.

PLACE OF AMUSEMENT — any place, indoors or outdoors, where the general public or a limited or selected number thereof may, upon payment of an established price, attend or engage in any amusement, entertainment, exhibition, contest, recreation, including among other places, theaters, opera houses, motion picture houses, amusement parks, studios, arenas, baseball or football parks or fields, skating rinks, circus or carnival tents or grounds, fair grounds, bowling alleys, billiard or pool rooms, shuffle board rooms, nine- or ten-pin alleys, riding academies, golf courses, bathing and swimming places, dance halls, tennis courts, archery, rifle or shotgun ranges and other like places. The term does not include any exhibitions, amusement, performances or contest conducted by a non-profit corporation or association organized for religious, charitable or educational purposes.

TAXATION, SPECIAL

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 elected Tax Collector of the Borough, or other person named by Council to collect the tax levied in this Part 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 or associations organized for religious, charitable or educational purposes, agencies of the government of the United States or of the Commonwealth, or any person vending or disposing of articles of his own growth, production or manufacture for shipment or delivery from the place of growth, production or manufacture thereof.

(Ord. 454, 3/21/1960, §1; as amended by Ord. 723, 12/10/2002, §1)

§24-302. Levy and Collection of Tax.

Beginning with the year 1987, the Borough imposes an annual mercantile license tax in the manner and at the rate set forth in this Part 3.

(Ord. 454, 3/21/1960, §2; as amended by Ord. 636, 12/9/1986, §3)

§24-303. Licenses.

Beginning in the year 1960, every person desiring to continue to engage in, or in the future 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, refreshments are sold, or place of amusement, in the Borough, shall on or before the 15th day of February of each license year, or before commencing business, in any 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 office of the Tax Collector who shall issue the license upon the payment of a fee of \$2 for a wholesale or retail license and \$4 for a wholesale and his retail license for place of business, or more than one, for each of his places of business, in the Borough for each license year. The license shall be conspicuously posted at the place of business or each of the places of business of every such person at all times.

(Ord. 454, 3/21/1960, §3)

§24-304. Imposition and Rate of Tax.³

Every person engaging in any of the following occupations or businesses in the Borough shall pay an annual mercantile license tax for the year 1987, and annually thereafter, at the rate of 1 1/2 mills on each dollar of the volume of gross business transacted:

- A. Wholesale vendors or dealers in goods, wares and merchandise.
- 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.
- C. Wholesale and retail vendors or dealers in goods, wares and merchandise.
- D. All persons conduction places of amusement.
- E. Brokers. In the case of brokers, the term "gross business transacted" shall mean "gross commissions earned." However, if a person in addition to acting as a broker, also acts as a vendor or dealer and takes title to and sells goods, wares and merchandise on his own account, he is required to pay a tax on the entire gross receipts from such sales made on his own account.

(Ord. 454, 3/21/1960, §4; as amended by Ord. 636, 12/9/1986, §3)

§24-305. Computation of Volume of Business.

- 1. Every person subject to the payment of tax imposed by this Part 3 shall compute his gross volume of business upon the actual gross amount of business transacted by him during the quarter ending March 31, June 30, September 30 and December 31 of each year.
- 2. "Gross volume of business" shall not include the dollar volume of business covering the resale of goods, wares and merchandise taken by a dealer as a trade-in or as part payment for other goods, wares and merchandise except to the extent that the resale price exceeds the trade-in allowance.

(Ord. 454, 3/21/1960, 5)

§24-306. Returns.

Every person subject to the payment of the tax imposed by this Part 3 shall, on or before April 30, July 31, October 31 and January 31 of each year, commencing July 31, 1960,

³ Editor's Note: Continued without reenactment by Ord. 832, 12/10/1985, §2.

TAXATION, SPECIAL

file a return upon a form furnished by the Tax Collector setting forth the actual gross amount of business transacted by said person during the respective quarter ending the next previous March 31, June 30, September 30 and December 31.

(Ord. 454, 3/21/1960, §6)

§24-307. Payment.

At the time of filing the return, the person making the return shall pay the amount shown on the return as due to the Tax Collector.

(Ord. 454, 3/21/1960, §7)

§24-308. Powers and Duties of the Tax Collector.

1. It shall be the duty of the Tax Collector to collect and receive the taxes, fines and penalties imposed by this Part 3 for payment over the Treasurer. 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 receipt.
2. The Council may prescribe, adopt, promulgate and enforce rules and regulations relating to the matter pertaining to the administration and enforcement of this Part 3, including provisions for the re-examination and correction of returns, and payment alleged or found to be incorrect, or as which an over-payment is claimed, or found to have occurred. Any person aggrieved by any decision of the Council or the Tax Collector shall have the right to appeal to the Court of Common Pleas as in other cases provided.
3. The Tax Collector, or any other person designated by Council, is 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 directed and required, to give the Tax Collector, or any other person designated by Council, the means, facilities and opportunity for such examinations and investigations as are authorized by the article.
4. The Tax Collector shall, on the first day of each month, submit a written report to the Secretary, which report shall contain the names of the persons who procured a mercantile license during the preceding month.
5. The Tax Collector shall, on or before the 15th day of the months of May, August, November and February of each year, commencing May 15, 1962, submit a written report to the Secretary, which report shall contain the names of the persons who filed a mercantile tax return for the preceding quarter, as set forth in §15-306; the gross amount of business transacted by such person, as set forth in

their returns; and the amount of tax due from each person, as figured from the returns, and the amount of tax paid by each person upon the returns.

(Ord. 454, 3/21/1960, §8; as amended by Ord. 465, 4/10/1962, Art.1)

§24-309. Penalty; Interest; Suit for Collection.

1. If for any reason the tax is not paid when due in each quarter, a delinquency penalty at the rate of one percent of the amount of unpaid tax, for each month or fraction of a month during which the tax remains due and unpaid, shall be added thereto and collected.
2. If for any reason the tax is not paid when due in each quarter, interest at the rate of six percent a year, payable at the rate of one-half of one percent of the amount of the unpaid tax for each month or fraction of a month during which the tax remains due and unpaid, shall be added thereto and collected.
3. The Tax Collector may sue for the recovery of taxes due and unpaid under this Part by suit brought before any District Justice or the Court of Common Pleas of Beaver County. Where suit is brought for the recovery of any such tax, the person liable for the tax shall, in addition, be liable for the costs of collection and the penalty and interest imposed in this Section.

(Ord. 454, 3/21/1960, §9; as amended by Ord. 697, 4/13/1999, §1(a))

§24-310. Penalties.

Any person, firm or corporation who shall violate any provision of this Part 3 shall, upon conviction thereof, be sentenced to pay a fine of not more than \$300 and/or to imprisonment for a term not to exceed 90 days.

(Ord. 454, 3/21/1960, §10; as amended by Ord. 621, 12/14/1983)

Part 4

Local Services Tax

§24-401. Short Title.

This Part 4 shall be known and may be cited as the Local Services Tax Ordinance.

(Ord. 507, 2/14/1967, §1; as amended by Ord. 748, 11/8/2005; and by Ord. 758, 12/11/2007)

§24-402. Definitions.

As used in this Part 4, unless the context clearly indicates a different meaning, the following words shall have the meanings set forth below:

BOROUGH — the Borough of Beaver,

COLLECTOR — the person, public employee or private agency designated by the Borough to collect and administer this tax.

COMPENSATION — includes salaries, wages, commissions, tips, gross receipts or any other earnings.

EARNED INCOME — compensation as defined in Division I of Section 13 of the Local Tax Enabling Act (Act No. 511 of 1965, as amended).

EMPLOYER — any individual, partnership, limited partnership, unincorporated association, institution, trust, corporation, governmental unit, body or agency, or any other entity engaged in business or situated in the Borough, employing one or more employees engaged in any occupation.

NET PROFITS — the net income from the operation of a business, profession or other activity, as defined in Division I of Section 13 of the Local Tax Enabling Act (Act No. 511 of 1965, as amended).

OCCUPATION — any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which any compensation is received. The term includes self-employment.

TAX - the tax imposed by this Part 4.

TAXPAYER — any natural person liable for the tax levied by this Part.

(Ord. 507, 2/14/1967, §2; as amended by Ord. 748, 11/8/2005; and by Ord. 758, 12/11/2007)

§24-403. Levy.

1. An annual tax is levied upon the privilege of engaging in an occupation in the Borough, in order to defray the cost of emergency and municipal services made available by the Borough. The rate of such tax shall be \$52 per year, assessed upon a pro rata basis as provided below. Such tax shall be payable without regard to the length of time of engaging in an occupation in the Borough.
2. The revenues derived from this tax shall be used only for one or more of the following municipal purposes:
 - A. Emergency services, which shall include emergency medical services, police services and/or fire services.
 - B. Road construction and/or maintenance.
 - C. Reduction of property taxes.
3. The Borough shall use no less than 25% of the funds derived from this tax for emergency services, as described above.

(Ord. 507, 2/14/1967, §3; as amended by Ord. 621, 12/14/1983; by Ord. 748, 11/8/2005; and by Ord. 758, 12/11/2007)

§24-404. Collection Through Employers.

1. Each employer within the Borough, as well as any employer situated elsewhere but who engages in business within the Borough, is hereby charged with the duty of collecting the tax due from each of his/her employees engaged by him/her or performing for him/her within the Borough and making a return and payment thereof to the Collector. Further, each employer is hereby authorized to deduct this tax for each employee in his/her employ, whether said employee is paid by salary, wage or commission and whether or not all such services are performed within the Borough.
2. Each person subject to this tax shall be assessed by the employer a pro rata share of the tax for each payroll period in which the person is engaging in an occupation. Such pro rata share shall be determined by dividing the rate of the tax levied for the calendar year by the number of payroll periods established by the employer for the calendar year. For purposes of determining the pro rata share, an employer shall round down the amount of the tax collected each payroll period to the nearest one-hundredth of a dollar. Collection of the tax shall be made on a payroll period basis for each payroll period in which the person is engaging in an occupation, except as provided in Subsection 4 of this section.

3. No person shall be subject to the payment of the local services tax by more than one political subdivision during each payroll period.
4. In the case of concurrent employment, an employer shall refrain from withholding the tax if the employee provides a recent pay statement from a principal employer that includes the name of the employer, the length of the payroll period and the amount of the tax withheld and a statement from the employee that the pay statement is from the employee's principal employer and the employee will notify other employers of a change in principal place of employment within two weeks of its occurrence. The employee's statement shall be provided on the form approved by the Department of Community and Economic Development.
5. The employer of each person subject to the local services tax shall prepare and file a return showing a computation of the tax on a form provided by the Collector. A return shall be filed within 30 days after the end of each quarter of the calendar year. At the same time the employer shall remit to the Collector all of the tax withheld during the quarter covered by the return.
6. If an employer fails to remit the tax due, or to file a return, or to collect the tax from his/her employee(s), that employer shall be liable for payment in full of all taxes due, as though the tax had been originally levied against the employer.
7. The failure of any employer to collect the tax from an employee shall not excuse that employee from liability for the tax.
8. Every employer in the Borough shall, within 15 days after first becoming an employer, register with the Collector the employer's name, address and such other information as the Collector may require.
9. Any employer who discontinues business or ceases operation in the Borough shall, within 30 days thereafter, file the return referred to in Subsection 5 above and pay the tax to the Collector.

(Ord. 507, 2/14/1967, §3; as amended by Ord. 621, 12/14/1983; and by Ord. 758, 12/11/2007)

§24-405. Self-Employed Individuals.

Each self-employed individual who performs services of any kind, or engages in any profession or occupation at or from a primary office or place of business, within the Borough shall be subject to the local services tax. Such a taxpayer shall file a return on a form prescribed by the Collector and shall pay the pro rata share of the tax within 30 days after the end of each quarter of the calendar year.

(Ord. 507, 2/14/1967, §5; as amended by Ord. 621, 12/14/1983; and by Ord. 758, 12/11/2007)

§24-406. Situs of Tax.

1. The situs of the tax shall be the place of employment on the first day the person becomes subject to the tax during each payroll period.
 - A. In the event a person is engaged in more than one occupation, that is, concurrent employment, or an occupation which requires the person to work in more than one political subdivision during a payroll period, the priority of claim to collect the local services tax shall be in the following order:
 - (1) First, the political subdivision in which a person maintains his or her principal office or is principally employed;
 - (2) Second, the political subdivision in which the person resides and works if the tax is levied by that political subdivision;
 - (3) Third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.
 - B. In case of dispute, a tax receipt of the taxing authority for that calendar year declaring that the taxpayer has made prior payment constitutes prima facie certification of payment to all other political subdivisions.
2. All employers and self-employed individuals residing or having their places of business outside of the Borough but who perform services of any type or kind or engage in any occupation or profession within the Borough do, by virtue thereof, agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Part 4 with the same force and effect as through they were residents of the Borough. Further, any individual engaged in an occupation within the Borough and an employee of a nonresidential employer may, for the purpose of this Part, be considered a self-employed person, and in the event his or her tax is not paid, the Borough shall have the option of proceeding against either the employer or employee for the collection of this tax.

(Ord. 507, 2/14/1967, §6; as amended by Ord. 748, 11/8/2005; and by Ord. 758, 12/11/2007)

§24-407. Administration and Enforcement.

The Collector, on behalf of the Borough, shall collect and receive the taxes, interest, fines and penalties imposed by this Part 4 and shall maintain records showing the amounts received and the dates on which those amounts were received. The Collector shall prescribe and issue all forms necessary for the administration of the tax and may adopt and enforce regulations relating to any matters pertaining to the administration of this Part 4, including but not limited to requirements for evidence and records and provisions for the examination and correction of returns. The Collector and agents

designated by him may examine the records of any Borough employer and/or supposed employer or of any taxpayer in order to ascertain the tax due or verify the accuracy of any return. Every employer or supposed employer and every taxpayer or supposed taxpayer shall have the Collector and any agent designated by him all means, facilities and opportunity for the examinations authorized by this section.

(Ord. 507, 2/14/1967, §7)

§24-408. Collection.

The Collector shall collect, by suit or otherwise, all taxes, interest, costs, fines and penalties due under this Part 4 and unpaid. If, for any reason, any tax is not paid when due, interest at the rate of six percent per year on the amount of unpaid taxes and an additional penalty of one-half of one percent of the amount of unpaid tax, for each month or fraction of month during which the tax remains unpaid, shall be added and collected. Whenever suit is brought for the recovery of unpaid tax, the taxpayer shall, in addition, be liable for the costs of collection as well as for interest and penalties. The Collector may accept payment under protest of the tax claimed by the Borough in any case where any person disputes the Borough's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the Collector, the Collector shall refund the amount of the overpayment to the person who paid under protest. All refunds shall be made in conformity with the procedure prescribed by Council.

(Ord. 507, 2/14/1967, §8)

§24-409. Penalties.

Any person, firm or corporation who shall violate any provision of this Part 4 shall, upon conviction thereof, be sentenced to pay a fine of not more than \$300; and/or to imprisonment for a term not to exceed 90 days.

(Ord. 507, 2/14/1967, §9; as amended by Ord. 621, 12/14/1983)

§24-410. Exemptions.

1. The following persons are exempt from payment of this tax:
 - A. Any person whose total earned income and net profits from all sources within the Borough is less than \$12,000 for the calendar year in which the tax is levied.
 - B. Any person who has served in any war or armed conflict in which the United States was engaged and is honorably discharged or released under honorable circumstances from active service if, as a result of military

TAXATION, SPECIAL

service, the person is blind, paraplegic or a double or quadruple amputee or has a service-connected disability declared by the United States Veteran's Administration or its successor to be a total one-hundred-percent permanent disability.

- C. Any person who serves as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year. For purposes of this subsection, "reserve component of the armed forces" shall mean the United States Army Reserve, United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, the Pennsylvania Army National Guard or the Pennsylvania Air National Guard.
2. A person seeking to claim an exemption from the tax may annually file an exemption certificate with the Borough and with the person's employer affirming that the person reasonably expects to receive earned income and net profits from all sources within the Borough of less than \$12,000 in the calendar year for which the exemption certificate is filed. The Borough shall provide a copy of the exemption certificate to the Collector of the tax. The exemption certificate shall have attached to it a copy of all the employee's last pay stubs or W-2 forms from employment within the Borough for the year prior to the fiscal year for which the employee is requesting to be exempted from the tax. Upon receipt of the exemption certificate and until otherwise instructed by the Borough or except as required by Subsection 3 below, the employer shall not withhold the tax from the person during the calendar year or the remainder of the calendar year for which the exemption certificate applies. Employers shall ensure that the exemption certificate forms are readily available to employees at all times and shall furnish each new employee with a form at the time of hiring.
 3. With respect to a person who claimed an exemption for a given calendar year from the local services tax, upon notification to an employer by the person or by the Borough that the person has received earned income and net profits from all sources within the Borough equal to or in excess of \$12,000 in that calendar year or that the person is otherwise ineligible for the tax exemption for that calendar year, or upon an employer's payment to the person of earned income within the Borough in an amount to equal to or in excess of \$12,000 in that calendar year, an employer shall withhold the local services tax from the person under Subsection 4 below.
 4. If a person who claimed an exemption for a given calendar year from the local services tax becomes subject to the tax for the calendar year under Subsection 3 above, the employer shall withhold the tax for the remainder of that calendar year. The employer shall withhold from the person, for the first payroll period after receipt of the notification under Subsection 3 a lump sum equal to the amount of tax that was not withheld from the person due to the exemption claimed by the person under this subsection, plus the per-payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount

withheld for other employees. In the event the employment of a person subject to withholding of the tax under this clause is subsequently severed in that calendar year, the person shall be liable for any outstanding balance of tax due, and the Borough may pursue collection under this Part.

5. Except as provided in Subsection 3 above, it is the intent of this subsection that employers shall not be responsible for investigating exemption certificates, monitoring tax exemption eligibility, or exempting any employee from the local services tax.

(Ord. 507, 2/14/1967, §10; as amended by Ord. 748, 11/8/2005; and by Ord. 758, 12/11/2007)

§24-411. Applicability and Severability.

This tax shall not apply to any subject of tax or person not within the taxing power of the Borough under the Constitution of the United States and the laws and Constitution of the Commonwealth. If a final decision of a court of competent jurisdiction holds any provisions of this, or the application of the provisions to any circumstances, to be illegal or unconstitutional, the other provisions of this Part 4, or the application of the provisions to the other circumstances, shall remain in full force and effect. The intention of Council is that the provisions of this Part 4 shall be severable and that this would have been adopted if any such illegal or unconstitutional provisions had not been included.

(Ord. 507, 2/14/1967, §11)

Part 5

Per Capita Tax

§24-501. Levy of Tax.

There is assessed and levied a per capita tax of \$5 for general Borough purposes for the calendar year 1973 and subsequent years, against each resident or inhabitant of the Borough 18 years of age or over.

(Ord. 552, 11/14/1972, §1)⁴

§24-502. Duty of All Ward Assessors.

It shall be the duty of the proper assessor in each ward of the Borough appointed by Council to prepare a list of residents or inhabitants, and their respective addresses in the Borough, 18 years of age or over, and return that list with the lists of taxable property in the Borough as provided by law, those lists to be certified to the Borough Council. It shall be the duty of elected assessors to make such return as required by law.

(Ord. 552, 11/14/1972, §2; as amended by Ord. 621, 12/14/1983)

§24-503. Collection by Elected Tax Collector.

The duly elected Tax Collector of the Borough is designated as the person to collect the per capita tax for and on behalf of the Borough.

(Ord. 552, 11/14/1972, §3)

§24-504. Discounts and Penalties.

All taxpayers subject to payment of the per capita tax shall be entitled to a discount of two percent of the whole amount of the tax within two months after the date of the tax notice. All taxpayers who fail to make payment of any such taxes charged against them for four months after the date of the tax notice shall be charged a penalty of five percent, which penalty shall be added to and become a part of the tax.

(Ord. 552, 11/14/1972, §4)

⁴ Editor's Note: Continued without reenactment by Ord. 832, 12/10/1985, §2.

§24-505. Penalty for Violation.

Any person, firm or corporation who shall violate any provision of this Part 5 shall, upon conviction thereof, be sentenced to pay a fine of not more than \$300 and/or to imprisonment for a term not to exceed 90 days.

(Ord. 552, 11/14/1972, §5; as amended by Ord. 621, 12/14/1983)

§24-506. Legal Authority.

This Part 5 is enacted under the provisions of the Act of 1965, P.L. 1257, No. 511, its amendments and supplements.

(Ord. 552, 11/14/1972, §6)

Part 6
Realty Transfer Tax

§24-601. Short Title.

This Part 6 shall be known and may be cited as the "Realty Transfer Tax Ordinance."

(Ord. 753, 12/12/2006)

§24-602. Tax Imposed.

For general revenue purposes, a tax is imposed upon every transfer of real property situated in the Borough of Beaver which is not expressly exempted or excluded from taxation by state law.

(Ord. 753, 12/12/2006)

§24-603. Rate of Tax.

The rate of such tax is hereby fixed at one percent of the value of the real property transferred.

(Ord. 753, 12/12/2006)

§24-604. Definitions.

1. As used in this Part 6, the terms "real property" and "real estate" are synonymous.
2. The definitions set forth in Article XI-C of the Tax Reform Code of 1971 (Act No. 2 of 1971, as amended) are incorporated here.

(Ord. 753, 12/12/2006)

§24-605. Administration.

1. The tax imposed under this Part 6 shall be administered, collected and enforced pursuant to Article XI-D of the Tax Reform Code of 1971 (Act No. 2 of 1971, as amended) and the Local Tax Enabling Act (Act No. 511 of 1965, as amended). All pertinent provisions of such statutes are incorporated into this Part 6.

TAXATION, SPECIAL

2. In the event and to the extent of any inconsistency between the aforesaid statutes, the pertinent provision(s) of the Tax Reform Code of 1971 shall control.

(Ord. 753, 12/12/2006)

§24-606. Interest.

In the event that the tax is not paid when due, it shall bear interest at the rate of six percent per year until the date full payment is actually received.

(Ord. 753, 12/12/2006)

§24-607. Criminal Penalties.

Any person who commits a summary offense under this Part shall be sentenced to pay a fine of not less than \$300 nor more than \$600, plus all costs of prosecution, or in default of payment, to undergo imprisonment for not less than 15 nor more than 30 days.

(Ord. 753, 12/12/2006)

§24-608. Severability.

The various provisions of this Part shall be severable from each other, so that if any provision is finally determined to be illegal or invalid, either generally or in particular application, the efficacy of the remaining provisions shall not be impaired.

Part 7
Business Privilege Tax

§24-701. Short Title.

This Part 7 shall be known and may be cited as the “Business Privilege Tax Ordinance.”

Ord. 608, 12/29/1979, §1⁵)

§24-702. Definitions.

As used in this Part 7, unless the context indicates clearly a different meaning, the following words shall have the meaning set forth below:

BOROUGH — the Borough of Beaver.

BUSINESS –

- A. The carrying on or exercising, whether for gain or for profit or otherwise, within the Borough, of any trade or business, including but not limited to financial business, as defined below; any profession, vocation, service, construction, communication or commercial activity; the leasing or renting of personal property; the leasing or renting of real property, or any part thereof, for residential, commercial or governmental purposes; or the making of sales to persons or rendering services from or attributable to an office within the Borough or a place of business in the Borough.
- B. Shall not include the business of any political subdivision, or any employment for a wage or salary, or any business upon which the power to levy a tax is withheld by law.

FINANCIAL BUSINESS — the services and transactions of banks and bankers, trust, credit and investment companies, where not prohibited by law, holding companies, dealers and brokers in money, credits, commercial paper, bonds, notes, securities and stocks, monetary metals, factors and commission merchants.

GROSS RECEIPTS –

- A. Cash, credits and property of any kind or nature received in or allocable or attributable to the Borough from any business or by reason of any sale made, including resales of goods, wares or merchandise or services rendered, or commercial or business transaction had, within the Borough, without deduction therefrom on account of the cost of property sold,

⁵ Editor's Note: Continued without reenactment by Ord. 832, 12/10/1985, §2.

TAXATION, SPECIAL

materials used, labor, service or other cost, interest or discount paid, or any other expense.

B. Gross receipts shall not include:

- (1) The proceeds of any sales which proceeds are subject to the Beaver mercantile tax [see Part 3 of this chapter].
- (2) The amount of any allowance made for goods, wares or merchandise taken by a dealer as a trade-in or as part payment for any other goods, wares and merchandise in the usual and ordinary course of business.
- (3) In the case of a financial business, the cost of securities and other property sold, exchanged, paid at maturity, or redeemed, any money or credits received in repayment of advances, credits and loans, but not to exceed the principal amount of those advances, credits and loans and shall also exclude deposits.
- (4) In the case of a broker, the commissions paid by him to another broker on account of a purchase or sales contract initiated, executed, or cleared in conjunction with such other broker.
- (5) Receipts by dealers from sales to other dealers in the same line where the dealer transfers title or possession at the same price for which he acquired the goods, wares or merchandise.
- (6) Receipts or that portion of receipts attributable to interstate or foreign commerce or to an office or place of business regularly maintained by the taxpayer, outside the limits of the Borough and not for the purpose of evading payment of this tax, and those receipts which the Borough is prohibited from taxing by law.

C. Shall include both cash and credit transactions.

PERSON — any natural person, partnership, unincorporated association or corporation, whether for profit or otherwise. Whenever used in any provision prescribing a fine or penalty, the word “person,” as applied to partnerships, shall mean the partners thereof, and as applied to corporations or to unincorporated associations, shall mean the officers thereof.

TAX COLLECTOR — the person duly elected by the Borough to perform duties of tax collector or such person as may be appointed by Council to perform those duties.

TAX YEAR — the twelve-month period from January 1 to December 31 of the current calendar year for which tax returns are being made.

TEMPORARY, SEASONAL OR ITINERANT BUSINESS — any business that is conducted at one location for less than 60 consecutive calendar days.

WHOLESALE DEALER or WHOLESALE VENDOR — any person who sells to dealers in or vendors of goods, wares and merchandise.

(Ord. 608, 12/29/1979, §2; as amended by Ord. 694, 11/10/1998, §1(b); and by Ord. 723, 12/10/2002, §1)

§24-703. Imposition and Rate of Tax.

Every person engaged in any business in the Borough, beginning with the calendar year of 1987, and thereafter, shall pay a tax at a rate of five and one-half mills on each dollar of volume of the gross receipts of that business, except that the gross volume of wholesale business transacted by wholesale dealers in goods, wares and merchandise is taxable at the rate of one mill as set forth in Section 8 of the above Act of December 31, 1965, P.L. 1257, as amended.

(Ord. 608, 12/29/1979, §3; as amended by Ord. 636, 12/9/1986, §2)

§24-704. Computation of Gross Receipts.

1. Every person subject to the payment of the tax imposed by this Part 7 shall compute his taxable gross receipts upon the actual receipts received by him during the calendar year.
2. Where a receipt in its entirety cannot be subjected to the tax imposed by this Part 7 by reason of the provisions of the Constitution of the United States or any other provision of law, including the exemptions within this Part 7, the Tax Collector shall establish rules and regulations and methods of allocation and evaluation so that only part of that receipt which is properly attributable and allocable to the doing of business within the Borough shall be taxed under this Part 7. The Tax Collector may make the allocation with due regard to the nature of the business concerned on the basis of millage division of the receipt according to the number of jurisdictions in which it may be taxed, the ratio of the value of the property or assets of the taxpayer owned and situated in the Borough to the total property or assets of the taxpayer wherever owned or situated, or by any other method or methods of calculation other than the foregoing, calculated to effect a fair and proper allocation. Every person who ceases to carry on a business during any tax year shall be required to pay a business privilege tax only from the portion of the year during which that business operates based upon the gross receipts for the period from the beginning of the calendar year until that business was terminated.

TAXATION, SPECIAL

3. Persons engaged in temporary, seasonal or itinerant businesses shall pay tax upon the actual gross receipts received during the period they were engaged in the work.

(Ord. 608, 12/29/1979, §4)

§24-705. Returns and Registration.

1. Every person subject to the tax imposed by this Part 7 shall immediately register with the Tax Collector, giving his name and address, business address, and the nature of the business activity in which he is engaged. That registration shall be filed with the Collector on or before the first day of March of the tax year.
2. Returns shall be made on a form furnished by the Tax Collector, and every person making a return shall certify as to the correctness of it.
3. The return shall be filed with Tax Collector with each semiannual installment of tax as required in §24-706. It shall show the gross receipts of his business from January 1 through June 30 or July 1 through December 31, as the case may be, and shall calculate the amount of tax due.
4. Every person subject to the payment of the tax imposed by this Part 7 who is engaged in a business, temporary, seasonal or itinerant by its nature, shall, within seven days from the day of completion of the business, file a return with the Tax Collector setting forth his name, his business, his business address, and the amount of his actual gross receipts during that temporary, seasonal or itinerant business, and all other information as may be necessary in arriving at the actual gross value of business during the tax period and shall calculate the amount of tax due.

(Ord. 608, 12/29/1979, §5)

§24-706. Semiannual Payment of Tax.

Payment of the tax imposed by this Part 7 shall be made semiannually, the first installment being on or before July 31 of each tax year for the tax due on the previous period from January 1 through June 30 of that tax year, and the succeeding second installment shall be due on or before January 31 of the succeeding year for the previous period from July 1 through December 31 of the tax year.

(Ord. 608, 12/29/1979, §6)

§24-707. Powers and Duties of the Tax Collector.

1. It shall be the duty of the Tax Collector to collect and receive the taxes, fines and penalties imposed by this Part 7. 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 that payment, and the semiannual period for which the payment is made.
2. The Tax Collector is charged with the administration and enforcement of the provisions of this Part 7 and is empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Part 7, including provision for the reexamination 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, and to make refunds where necessary. Any person aggrieved by any decision of the Tax Collector shall have the right to appeal to Court as in other cases provided.
3. The Tax Collector is authorized to compel the production of books, papers and records, and the attendance of all person before him, whether as parties or witnesses, who he believes to have knowledge of those receipts.
4. The Tax Collector is 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 directed and required to give to the Tax Collector the means, facilities and opportunity for those examinations and investigations as are authorized by this Part 7.

(Ord. 608, 12/29/1979, §7)

§24-708. Penalty; Interest; Suit for Collection.

1. If for any reason the tax is not paid when due in each year, a delinquency penalty at the rate of one percent of the amount of unpaid tax, for each month or fraction of a month during which the tax remains due and unpaid, shall be added thereto and collected.
2. If for any reason the tax is not paid when due in each year, interest at the rate of six percent a year, payable at the rate of one-half of one percent of the amount of the unpaid tax, for each month or fraction of a month during which the tax remains due and unpaid, shall be added thereto and collected.
3. The Tax Collector may sue for the recovery of taxes due and unpaid under this Part by suit brought before any District Justice or the Court of Common Pleas of Beaver County. Where suit is brought for the recovery of any such tax, the person liable for the tax shall, in addition, be liable for the costs of collection and the penalty and interest imposed in this section.

TAXATION, SPECIAL

(Ord. 608, 12/29/1979, §8; as amended by Ord. 697, 4/13/1999, §1(b))

§24-709. Payment to Tax Collector; Information Furnished by Collector; Exonerations.

1. All taxes and interest collected or received under this Part 7 shall be paid by the Tax Collector to the Borough.
2. The Tax Collector shall furnish to the Borough at the time he makes payment of taxes collected under this part a list of the businesses making returns and the amount of taxes collected from each.
3. Exoneration for any tax may be granted by Council to the Tax Collector in accordance with the laws governing collection of other taxes.

(Ord. 608, 12/29/1979, §9)

§24-710. Fines and Penalties.

Whoever makes any false or untrue statement on his return, or who refused to permit the inspection of the books, records or accounts of any business in his custody or control when the right to make that inspection by the Tax Collector was requested, and whoever fails or refuses to file a return required by this part, shall, upon conviction be sentenced to pay a fine of not more than \$300 and/or to be imprisoned in Beaver County Jail for a period not exceeding 90 days for each offense.

(Ord. 608, 12/29/1979, §10; as amended by Ord. 621, 12/14/1983)

§24-711. Saving Clause.

Nothing contained in this Part 7 shall be construed to empower the Borough to levy and collect the taxes imposed by this Part 7 on any person or any business or any portion of any business not within the taxing power of the Borough under the Constitution of the United States and the laws and the Constitution of the Commonwealth.

(Ord. 608, 12/23/1979, §11)

§24-712. Payment Under Protest; Refunds.

The Tax Collector is 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.

(Ord. 608, 12/29/1979, §12)

§24-713. Effective Date and Duration.

In accord with Section 6 of Act 511 of 1965 (1965, P.L. 1257, as amended), the provisions of Ordinance 608 shall become effective for the year 1980, 30 days after its enactment. In the event it is reenacted or re-adopted by succeeding councils for following years, it shall be in effect from January 1 through December 31 of that year.

(Ord. 608, 12/29/1979, §13)

§24-714. Severability.

The various provisions of this Part shall be severable from each other, so that if any provision is finally determined to be illegal or invalid, either generally or in a particular application, the efficacy of the remaining provisions shall not be impaired.

(Ord. 608, 12/29/1979; as added by Ord. 694, 11/10/1998, §1(c))

Part 8

Real Estate Tax

§24-801. Tax Levy.

For the fiscal year 2015, a tax is hereby levied upon all real property within the Borough of Beaver which is made taxable for county purposes by the laws of the Commonwealth of Pennsylvania.

(Ord. 623, 2/14/1984; as amended by Ord. 631, 12/10/1985, §2; by Ord. 635, 12/9/1986, §1; by Ord. 639, 12/22/1987, §1; by Ord. 644, 12/13/1988, §1; by Ord. 645, 12/12/1989, §1(a); by Ord. 651, 12/11/1990, §1(a); by Ord. 654, 12/10/1991, §1; by Ord. 660, 12/8/1992, §1; by Ord. 668, 12/14/1993, §1; by Ord. 671, 12/13/1994, §1; by Ord. 679, 1/1/1996, §1; by Ord. 685, 12/10/1996, §1; by Ord. No. 690, 12/9/1997, §1; by Ord. 695, 12/8/1998, §1; by Ord. 700, 12/14/1999, §1; by Ord. 705, 12/12/2000, §1; by Ord. 713, 12/11/2001, §1; by Ord. 721, 12/10/2002, §1; by Ord. 735, 1/1/2004; by Ord. 744, 12/14/2004; by Ord. 749, 12/13/2005; by Ord. 751, 12/12/2006; by Ord. 756, 9/11/2007; by Ord. 765, 12/9/2008; by Ord. 768, 12/2/2009, §1; by Ord. 771, 12/14/2010, §1; by Ord. 775, 12/13/2011, §1; Ord. 783, 12/11/2012, §1; by Ord. 790, 12/10/2013, §1; and by Ord. 799, 12/9/2014, §1)

§24-802. Rate of Tax.

The rate of such tax is hereby fixed at 24 mills on each dollar of the valuation assessed for county tax purposes.

(Ord. 623, 2/14/1984; as amended by Ord. 631, 12/10/1985, §2; by Ord. 635, 12/9/1986, §2; by Ord. 639, 12/22/1987, §2; by Ord. 644, 12/13/1988, §2; by Ord. 645, 12/12/1989, §1(b); by Ord. 651, 12/11/1990, §1(b); by Ord. 660, 12/8/1992, §1; by Ord. 713, 12/11/2001, §1; and by Ord. 721, 12/10/2002, §1; by Ord. 735, 1/1/2004; by Ord. 744, 12/14/2004; by Ord. 749, 12/13/2005; by Ord. 751, 12/12/2006; by Ord. 756, 9/11/2007; by Ord. 765, 12/9/2008; by Ord. 765, 12/9/2008; by Ord. 768, 12/2/2009, §1; by Ord. 771, 12/14/2010, §1; by Ord. 775, 12/13/2011, §1; Ord. 783, 12/11/2012, §1; by Ord. 790, 12/10/2013, §1; and by Ord. 799, 12/9/2014, §1)

§24-803. Purpose.

Such tax is enacted for general Borough purposes.

(Ord. 645, 12/12/1989, §1(c); as reenacted by Ord. 713, 12/11/2001, §2; by Ord. 721, 12/10/2002, §2; by Ord. 735, 1/1/2004; by Ord. 744, 12/14/2004; by Ord. 749, 12/13/2005; by Ord. 751, 12/12/2006; by Ord. 756, 9/11/2007; by Ord. 765, 12/9/2008; by Ord. 768, 12/2/2009, §2; by Ord. 771, 12/14/2010, §2; by Ord. 775, 12/13/2011, §2; Ord. 783, 12/11/2012, §2; by Ord. 790, 12/10/2013, §2; and by Ord. 799, 12/9/2014, §2)

Part 9

Local Taxpayers' Bill of Rights

§24-901. Purpose.

The purpose of this Part is to implement the requirements of the Local Taxpayers' Bill of Rights law (Act No. 50 of 1998, 53 P.S. §§8421 – 8438) (hereafter referred to as LTBOR).

(Ord. 696, 1/1/1999, §1(b))

§24-902. Disclosure Statement.

The form and content of the disclosure statement required by LTBOR §8423(a) shall be as drafted by the Borough Solicitor and adopted by the Council.

(Ord. 696, 1/1/1999, §1(b))

§24-903. Notices.

1. The form and content of the notice required by LTBOR §8423(b) shall be as drafted by the Borough Solicitor and adopted by the Council.
2. The form and content of the notice required by LTBOR §8424(a)(2) shall be as drafted by the Borough Solicitor and adopted by the Council.

(Ord. 696, 1/1/1999, §1(b))

§24-904. Information Requests.

1. Requests for information from the Tax Collector or another Borough official to a taxpayer shall be made in writing, and in accordance with LTBOR §8424.
2. Requests for information shall be sent by first-class mail. A completed U.S. Postal Service Form 3817 (certificate of mailing) shall be obtained, and shall constitute proof of mailing on the date shown.
3. The taxpayer shall have at least 30 calendar days from the mailing date to respond to a request for information.
4. Reasonable extensions of the time to respond shall be granted if good cause is shown.

TAXATION, SPECIAL

5. The procedure relating to extension of the time to respond to an information request shall be as follows:
 - A. The taxpayer shall submit a request which must:
 - (1) Be in writing;
 - (2) Specify the reasons why additional time is needed;
 - (3) State the facts supporting such reasons;
 - (4) Specify the amount of additional time sought;
 - (5) Be submitted before the original response period expires; and
 - (6) Be mailed or delivered to the Office of the Tax Collector.
 - B. The Tax Collector or other Borough official shall act upon the request within two business days after it is received.
 - C. The taxpayer will be notified by first-class mail as to whether or not a time extension has been granted.
 - D. If an extension is granted, the amount of additional time will be specified.
 - E. If an extension is denied, the reason will be stated.
 - F. If an extension is denied, the original time for response shall remain in effect.

(Ord. 696, 1/1/1999, §1(b))

§24-905. Complaints.

The procedure for the filing and processing of complaints by taxpayers about Borough actions relating to taxes, required by LTBOR §8423(A)(3), shall be as follows:

- A. Complaints must be made in writing and submitted to the Borough Manager at his or her office, either by mail or by personal delivery.
- B. The person whose action is complained of should be identified, by name or official position.
- C. The action complained of must be described.
- D. The nature or grounds of the complaint must be stated.

- E. The Borough Manager shall promptly review the complaint and seek to resolve it by adjustment of the dispute or reconciliation of the differences between the taxpayer and the Borough official involved.

(Ord. 696, 1/1/1999, §1(b))

§24-906. Administrative Appeals.

The administrative appeals process required by LTBOR §8430 shall be as set forth in Part 10 of this chapter.

(Ord. 696, 1/1/1999, §1(b))

Part 10

Administrative Appeals

§24-1001. Purpose.

The purpose of these regulations is to establish an administrative process to receive and make determinations on petitions from taxpayers relating to the assessment, determination or refund of certain Borough taxes.

(Ord. 696, 1/1/1999, §1(b))

§24-1002. Application.

These regulations apply to all taxes levied by the Borough of Beaver except for the real estate tax.

(Ord. 696, 1/1/1999, §1(b))

§24-1003. Petitions.

1. All petitions must be in writing and signed by the taxpayer. If the taxpayer is a partnership, cooperation or other entity, a partner, officer or responsible representative must sign.
2. All petitions must contain the following information, in separate numbered paragraphs:
 - A. The taxpayer's name, mailing address and telephone number.
 - B. The taxpayer's Social Security number or employer identification number.
 - C. If applicable, the taxpayer's license number or account number.
 - D. Designation of the particular tax to which the petition relates, including the year or other period and the tax amount.
 - E. A copy of any pertinent tax bill, refund request denial or other relevant document must be attached.
 - F. A detailed specification, in separate subparagraphs, of the reason why a refund is required, or of the objections to the tax assessment or notices of underpayment being appealed.
 - G. A statement of the facts supporting each reason or objection.

TAXATION, SPECIAL

- H. A statement of the relief requested by the taxpayer.
 - I. If the taxpayer is represented by an attorney, accountant or other qualified individual, the name, address and telephone number of the representative.
 - J. A verification reading as follows: "The undersigned hereby verifies that all statements of fact in this petition are true. I understand that any false statement herein is subject to the penalties of 18 Pa.C.S. §4904, relating to unsworn falsification to authorities."
3. Time limits.
- A. A petition for refund must be filed within three years after the due date of the tax report, as extended, or within one year after actual payment of the tax, whichever is later. If no report or return is required, the petition must be filed within three years after the due date for payment, or within one year after actual payment, whichever is later.
 - B. A petition for reassessment must be filed within 90 days of the date of the tax bill or other assessment notice.

(Ord. 696, 1/1/1999, §1(b))

§24-1004. Filing.

1. Petitions are to be filed at the office of the Borough Secretary in the Municipal Building.
2. A petition is considered timely filed if received by the required date, or if mailed and postmarked by the U.S. Postal Service on or before the required date.
3. When a question of timely filing arises, the taxpayer has the burden of presenting sufficient evidence to prove timely filing.
4. Upon receipt of a petition, the Borough Secretary shall immediately forward a copy, with all attachments, to both the Borough Solicitor and the Tax Collector.
5. Upon receipt of a petition, the Borough Solicitor shall examine it for accuracy and completeness in accordance with the requirements of §24-1003.
6. If the Borough Solicitor determines that the petition does not meet the requirements of §24-1003, he shall return it to the taxpayer with a written explanation of the defects or deficiencies.
7. When a petition is returned by the Solicitor, the taxpayer may revise or supplement and refile it.

8. In the alternative, the taxpayer may elect to refile the same petition, in which event the review procedure shall proceed. In such case, the petition shall be subject to denial on the ground that its completeness or inaccuracy precludes an informed decision on the merits.
9. Practice and procedure. Determinations on petitions from taxpayers shall be made as follows:
 - A. Petitions shall be reviewed and decided by the Borough Council in executive session.
 - B. The Borough Secretary will give written notice of the date, time and place of Council review to the taxpayer at least 10 days in advance.
 - C. The President of Council may grant a request for continuance of a scheduled review, upon written request stating good cause for a reasonable continuance.
 - D. The President of Council may issue subpoenas for the attendance of persons, or the production of documents, or both, at the review.
 - E. Any member of Council may preside at the review.
 - F. The presiding officer shall have the authority.
 - (1) To regulate the conduct of the proceeding, including the order of presentation of evidence.
 - (2) To recess, reconvene or adjourn the proceeding.
 - (3) To rule upon issues relating to the relevancy or reliability of evidence offered.
 - (4) To allow or not, as a matter of his or her discretion, the stenographic or tape recording of the proceeding.
 - (5) To perform all other acts necessary or proper for the efficient conduct of the proceeding.
 - G. The taxpayer has the burden of proof on all issues of fact raised by the petition.
 - H. The Tax Collector and the Borough Solicitor shall have the right to be heard on the issues raised by the petition, and to present relevant information and evidence on such issues.

TAXATION, SPECIAL

- I. Formal or technical rules of evidence shall not be applied. All information which is both relevant to the issues raised and appears to be reliable will be received. However, any information which is either not relevant, or does not appear to be reliable, will be rejected and not considered.
- J. The decision of the Borough Council on the petition shall be made in writing and signed by the Officer presiding at the review.
- K. Such decision shall be issued within 60 days after the filing of a complete and accurate petition. This period shall be extended by the amount of any continuances of the review granted at the request of the taxpayer.
- L. In the event a decision is not issued within such period, the petition shall be deemed approved, and the relief requested therein granted.
- M. The decision shall state whether the relief requested is granted or not, and give the reasons in a concise and summary manner. Detailed findings of fact need not be made.
- N. The decision shall be sent by first-class mail to the taxpayer and his attorney, accountant or other representative (if any).

(Ord. 696, 1/1/1999, §1(b))

Part 11

Construction Transaction Tax Ordinance

§24-1101. Short Title.

This Part shall be known and may be cited as the “Construction Transaction Tax Ordinance.”

(Ord. 701, 1/3/2000, §1)

§24-1102. Definitions.

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

BOROUGH — the Borough of Beaver.

BUILDING — any enclosed structure designed or intended for the occupancy, use, shelter or protection of persons or property.

CONSTRUCTION TRANSACTION — the erection of any new building or structure, or any physical addition to or improvement of an existing building or other structure within the Borough, or the remodeling, modification or adaptation of an existing building or structure to render it fit for a new or distinct use and effect a material change in the exterior or interior thereof. A construction transaction shall be considered to have occurred whenever payment, in whole or in part, is actually made by the owner of the project to a contractor for work done or to be done.

CONTRACTOR — every person who performs, or agrees to perform, work on a construction transaction; every person who furnishes any material, labor or other services to the owner of a project who is acting as his own prime contractor; and every other person meeting the definition of “contractor” provided in the Pennsylvania Mechanical Lien Law.

GROSS RECEIPTS –

- A. All cash, credits and property of any kind or nature received in or allocable or attributable from any construction transaction had within the Borough, without deduction on account of the cost of property sold, materials used, labor, service or other cost, interest or discount paid, or any other expense.
- B. Gross receipts shall not include the proceeds of any project to which the Borough’s business privileges tax applies.

TAXATION, SPECIAL

C. Shall include both cash and credit transactions.

IMPROVEMENT — includes the supplying of fixtures and other personal property for fitting up or equipping the building or structure for its intended purpose.

PERSON — any natural person, partnership, unincorporated association or corporation, whether for profit or otherwise. Whenever used in any provision prescribing a penalty, the word “person,” as applied to partnerships shall mean the partners thereof, and as applied to corporations or to unincorporated associations, shall mean the officers thereof.

STRUCTURE — anything constructed or erected, the use of which requires a fixed location on the ground, or an attachment to something having a fixed location on the ground.

TAX YEAR — the twelve-month period from January 1 to December 31 of the current calendar year for which tax returns are being made.

TAX COLLECTOR — the person duly elected by the Borough to perform duties of tax collector or such person as may be appointed by Council to perform those duties.

(Ord. 701, 1/3/2000, §1)

§24-1103. Imposition and Rate of Tax.

Every contractor who engages in a construction transaction within the Borough shall pay a tax at the rate of five and one-half mills on each dollar of volume of the gross receipts related to that transaction.

(Ord. 701, 1/3/2000, §1)

§24-1104. Computation of Gross Receipts.

Every person subject to the payment of the tax imposed by this Part shall compute his taxable gross receipts upon the actual receipts received by him during the tax year.

(Ord. 701, 1/3/2000, §1)

§24-1105. Registration and Returns.

1. Every person subject to the tax imposed by this Part shall immediately register with the Tax Collector, giving his name and address, business address and a

description and the location of the construction transaction in which he is engaged.

2. Returns shall be made on a form furnished by the Tax Collector, and every person making a return shall certify as to its correctness.

(Ord. 701, 1/3/2000, §1)

§24-1106. Semiannual Payment of Tax.

Payment of the tax imposed by this Part shall be made semiannually, the first installment being due on or before July 31 of each tax year for the tax due on the previous period from January 1 through June 30 of that tax year, and the succeeding second installment being due one or before January 31 of the succeeding year for the period from July 1 through December 31 of the previous tax year.

(Ord. 701, 1/3/2000, §1)

§24-1107. Powers and Duties of the Tax Collector.

1. It shall be the duty of the Tax Collector to collect and receive taxes, interest and penalties imposed by this Part. It shall also be his duty to keep a record showing the date of that payment, and the semiannual period for which the payment is made.
2. The Tax Collector is charged with the administration and enforcement of the provisions of this Part, and is empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the reexamination and correction of returns, and payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to make refunds where necessary.
3. The Tax Collector is authorized to compel the production of books, papers and records, and the attendance of all persons before him, whether as parties or witnesses, whom he believes to have knowledge of those receipts.
4. The Tax Collector is 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 directed and required to give to the Tax Collector the means, facilities and opportunity for those examinations and investigations as are authorized by this Part.

(Ord. 701, 1/3/2000, §1)

§24-1108. Penalty; Interest; Suit for Collection.

1. If for any reason the tax is not paid when due in each year, a delinquency penalty at the rate of one percent of the amount of unpaid tax, for each month or fraction of a month during which the tax remains due and unpaid, shall be added thereto and collected.
2. If for any reason the tax is not paid when due in each year, interest at the rate of six percent per year, payable at the rate of one-half of one percent of the amount of the unpaid tax for each month or fraction of a month during which the tax remains due and unpaid, shall be added thereto and collected.
3. The Tax Collector may sue for the recovery of taxes due and unpaid under this Part by suit brought before any District Justice or the Court of Common Pleas of Beaver County. Where suit is brought for the recovery of any such tax, the person liable for the tax shall, in addition, be liable for the costs of collection and the penalty and interest imposed in this section.

(Ord. 701, 1/3/2000, §1)

§24-1109. Saving Provisions.

1. Nothing contained in this Part shall be construed to empower the Borough to levy and collect the taxes imposed by this Part on any person not within the taxing power of the Borough under the Constitution of the United States or the laws and Constitution of Pennsylvania.
2. The provisions of this Part shall not affect any right vested or any obligation imposed under the authority of any other Part of the Chapter.

(Ord. 701, 1/3/2000, §1)

§24-1110. Severability.

The various provisions of this Part shall be severable from each other, so that if any provision is finally determined to be illegal or invalid, either generally or in particular application, the efficacy of the remaining provisions shall not be impaired.

(Ord. 701, 1/3/2000, §1)