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PART 1

PER CAPITA TAX

[53 P.S. § 6902: 53 P.S. § 46302]

§ 24-101. Authority for Enactment. [Ord. 417, 3/11/1957; as amended by Ord. 957, 10/13/1986]

This Part is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. § 6901 et seq. (1982), as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

§ 24-102. "Resident" Defined. [Ord. 417, 3/11/1957; as amended by Ord. 957, 10/13/1986]

The word "resident," as used in this Part 1, shall mean every adult 18 years or older who lives within the Borough of Scottsdale.

§ 24-103. Imposition of Tax. [Ord. 417, 3/11/1957; as amended by Ord. 957, 10/13/1986]

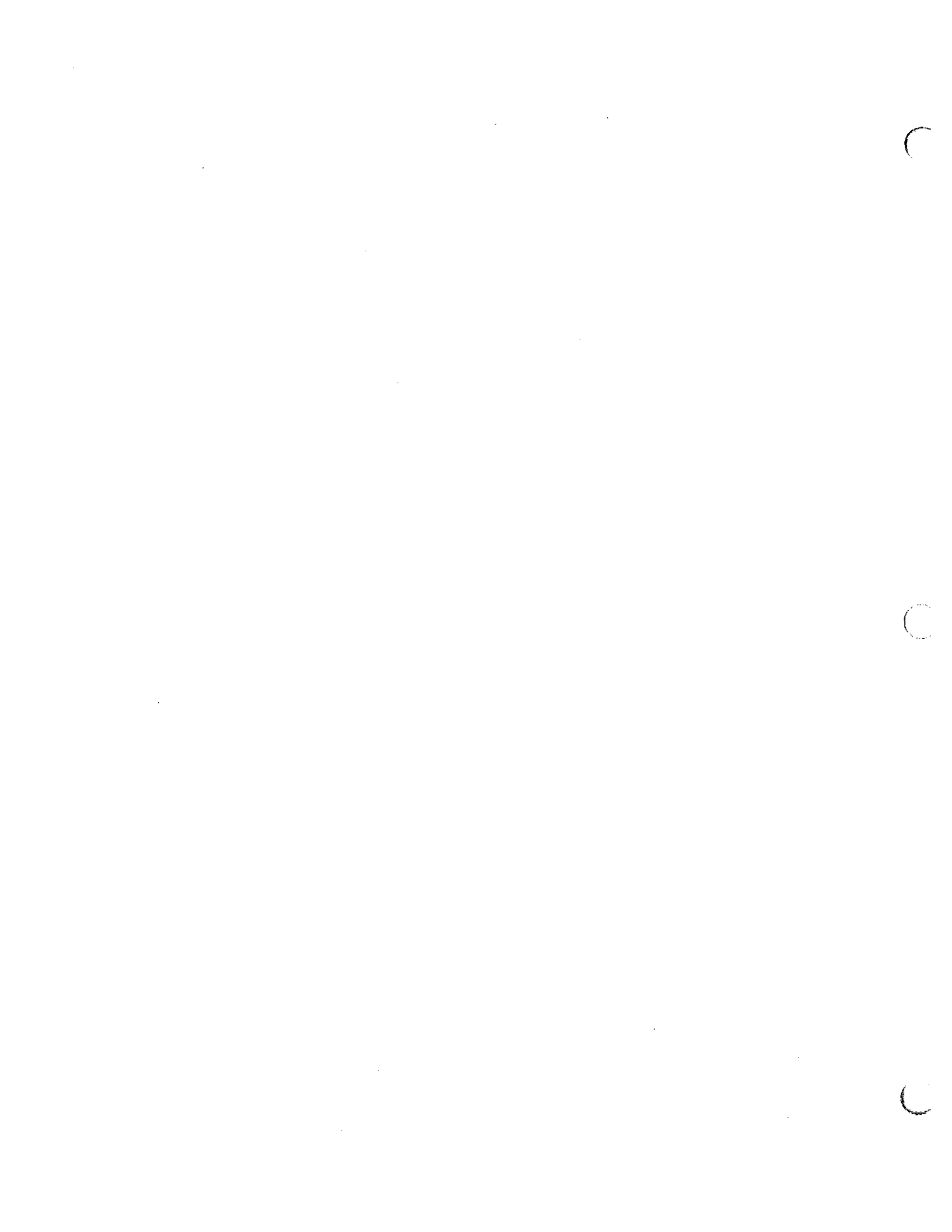
Every resident shall pay \$5 for the present calendar year and each year hereafter.

§ 24-104. Collection. [Ord. 417, 3/11/1957; as amended by Ord. 957, 10/13/1986]

All taxes, interests, costs and penalties imposed by this Part 1 shall be collected by the Borough Tax Collector.

§ 24-105. Exemption. [Ord. 1027, 10/11/1993]

A person whose total income from all sources is less than \$5,000 per annum shall be exempt from payment of the per capita tax imposed above. The Borough shall, by resolution, adopt such regulations for the processing of claims for exemptions, which claims shall be filed with and processed by the Borough Tax Collector.



§ 24-106. Exonerations. [Ord. 417, 3/11/1957; as amended by Ord. 1027, 10/11/1993]

In accordance with the Local Collection Tax Law (72 Pa.C.S.A. § 5511.37, Exonerations), the Borough shall, from time to time, make exonerations for uncollectible taxes imposed by this Part 1 as may appear just and reasonable. The Borough Secretary shall enter in a book to be kept for that purpose the names of all persons exonerated, together with the reason why, the amount of the tax, and the date when made, and provide to the Borough Tax Collector a certificate stating the nature of the tax and the amount exonerated in order to make settlement accordingly.

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PART 2

LOCAL SERVICES TAX

[53 P.S. § 6902: 53 P.S. § 46302]

§ 24-201. Definitions. [Ord. 1158, 11/26/2007]

The following words and phrases, when used in this Part 2, shall have the meanings ascribed to them in this section, except where the context or language clearly indicates or requires a different meaning:

COLLECTOR — The person, public employee or private agency designated by the political subdivision to collect and administer the tax herein imposed.

DCED — The Department of Community and Economic Development of the Commonwealth of Pennsylvania.

EARNED INCOME — Compensation, as this term is defined in Section 13 (relating to earned income taxes) of the Local Tax Enabling Act, the Act of December 31, 1965, P.L. 1257, § 13, as amended, 53 P.S. § 6913, as amended.

EMPLOYER — An individual, partnership, association, limited liability corporation, limited liability partnership, corporation, governmental body, agency or other entity employing one or more persons on a salary, wage, commission or other compensation basis, including a self-employed person.

HE, HIS or HIM — Indicates the singular and plural number, as well as male, female and neuter genders.

INDIVIDUAL — Any person, male or female, engaged in any occupation, trade or profession within the corporate limits of the political subdivision.

NET PROFITS — The net income from the operation of a business, profession, or other activity, as this term is defined in Section 13 (relating to earned incomes taxes) of the Local Tax Enabling Act, the Act of December 31, 1965, P.L. 1251, § 13, as amended, 53 P.S. § 6913, as amended.

OCCUPATION — Any trade, profession, business or undertaking of any type, kind or character, including services, domestic or other, earned on or performed within the corporate limits of the political subdivision, for which compensation is charged or received, whether by means of salary, wages, commission or fees for services rendered.

POLITICAL SUBDIVISION — The area within the corporate limits of the Borough of Scottdale.

TAX — The local services tax at the rate fixed in § 24-202 of this Part.

TAX YEAR — The period from January 1 until December 31 in any year; a calendar year.

§ 24-202. Levy of Tax. [Ord. 1158, 11/26/2007]

1. For specific revenue purposes, an annual tax is hereby levied and assessed, commencing January 1, 2008, upon the privilege of engaging in an occupation with the primary place of employment with the Borough of Scottsdale during the tax year. Each natural person who exercises such privilege for any length of time during any tax year shall pay the tax for that year in the amount of \$47 assessed by the Borough of Scottsdale, assessed on a pro-rata basis, in accordance with the provisions of this Part.
2. This tax may be used solely for the following purposes, as the same may be allocated by the Borough of Scottsdale from time to time:
 - 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; or
 - D. Property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa.C.S.A. Chapter 85, Subchapter F (relating to homestead property exclusion).
3. The political subdivision shall use no less than 25% of the funds derived from the tax for emergency services. This tax is in addition to all other taxes of any kind or nature heretofore levied by the political subdivision.
4. The tax shall be no more than \$52 on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed.

§ 24-203. Exemption and Refunds. [Ord. 1158, 11/26/2007]

1. **Exemption.** Any person whose total earned income and net profits from all sources within the political subdivision is less than \$12,000 for any calendar year in which the tax is levied is exempt from the payment of the tax for that calendar year. In addition, the following persons are exempt from payment of the tax:
 - A. 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 service, the person is blind, paraplegic or a double or quadruple amputee or has a service-connected disability declared by

the United States Veterans' Administration or its successor to be a total 100% disability.

- B. 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 the 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. Procedure to Claim Exemption.

- A. A person seeking to claim an exemption from the local services tax may annually file an exemption certificate with the political subdivision and with the person's employer affirming that the person reasonably expects to receive earned income and net profits from all sources within the political subdivision of less than \$12,000 in the calendar year for which the exemption certificate is filed. In the event that the political subdivision utilizes a tax collection officer, it shall provide a copy of the exemption certificate to that officer. 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 political subdivision 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 political subdivision or except as required by Subsection 2B, 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. The exemption certificate form shall be the uniform form provided by the political subdivision.
- B. With respect to a person who claimed an exemption for a given calendar year from the tax, upon notification to an employer by the person or by the political subdivision that the person has received earned income and net profits from all sources within the political subdivision equal to or in excess of \$12,000 in that calendar year or that 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 municipality in an amount 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 2C.
- C. If a person who claimed an exemption for a given calendar year from the tax becomes subject to the tax for the calendar year under

Subsection 2B, 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 2B, 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 that the employment of a person subject to withholding of the tax under this subsection is subsequently severed in that calendar year, the person shall be liable for any outstanding balance of tax due, and the political subdivision may pursue collection under this Part 2.

- D. Except as provided in Subsection 2B, 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.
3. Refunds. The Borough of Scottsdale, in consultation with the collector and DCED, shall establish procedures for the processing of refund claims for any tax paid by any person who is eligible for exemption, which procedures shall be in accord with provisions of the general municipal law relating to refunds of overpayments and interest on overpayments. Refunds made within 75 days of a refund request or 75 days after the last day the employer is required to remit the tax for the last quarter of the calendar year, whichever is later, shall not be subject to interest. No refunds shall be made for amounts overpaid in a calendar year that do not exceed \$1. The Borough of Scottsdale or the collector shall determine eligibility for exemption and provide refunds to exempt persons.

§ 24-204. Duty of Employers to Collect. [Ord. 1158, 11/26/2007]

1. Each employer within the political subdivision, as well as those employers situated outside the political subdivision but who engage in business within the political subdivision, is hereby charged with the duty of collecting the tax from each of his employees engaged by him or performing for him within the political subdivision 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 or her employ, whether said employee is paid by salary, wage or commission, and whether or not all such services are performed within the political subdivision.
2. A person subject to the 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. The pro-rata share of the tax assessed on the person for a payroll period 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. For purposes of this subsection, "combined rate" shall mean the aggregate annual rate of the tax levied by the school district and the municipality.

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 DCED.
5. The tax shall be no more than \$52 on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed. The political subdivision shall provide a taxpayer a receipt of payment upon request by the taxpayer.
6. No employer shall be held liable for failure to withhold the tax or for the payment of the withheld tax money to the political subdivision if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office or where the employee is principally employed. Further, an employer shall not be liable for payment of the local services tax in an amount exceeding the amount withheld by the employer if the employer complies with the provisions of § 24-203, Subsection 2, of this Part and this section and remits the amount so withheld in accordance with this Part 2.
7. Employers shall be required to remit the local services taxes 30 days after the end of each quarter of a calendar year.

§ 24-205. Returns. [Ord. 1158, 11/26/2007]

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to the employer by the collector. If an employer fails to file the return and pay the tax, whether or not the employer makes collection thereof from the turn and pay the tax, whether or not the employer makes collection thereof from the salary, wages or commissions paid by him or her to an employee, except as provided hereafter in this Part 2, the employer shall be responsible for the payment of the tax in full as though the tax had been originally levied against the employer.

§ 24-206. Dates for Determining Tax Liability and Payment. [Ord. 1158, 11/26/2007]

In each tax year, each employer shall use his or her employment records to determine the number of employees from whom such tax shall be deducted and paid over to the collector on or before the 30th day following the end of each calendar quarter of each such tax year.

§ 24-207. Self-Employed Individuals. [Ord. 1158, 11/26/2007]

Each self-employed individual who performs services of any type or kind or engages in any occupation or profession with a primary place of employment within the political subdivision shall be required to comply with this Part 2 and pay the pro-rata portion of the tax due to the collector on or before the 30th day following the end of each quarter.

§ 24-208. Individuals Engaged in More Than One Occupation or Employed in More Than One Political Subdivision. [Ord. 1158, 11/26/2007]

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. In the event a person is engaged in more than one occupation, that is, concurrent employment, or an occupation which requires the person working 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:
 - A. First, the political subdivision in which the person maintains his or her principal office or is principally employed;
 - B. Second, the political subdivision in which the person resides and works if the tax is levied by that political subdivision;
 - C. Third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.
2. 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.

§ 24-209. Nonresidents Subject to Tax. [Ord. 1158, 11/26/2007]

All employers and self-employed individuals residing or having their places of business outside of the political subdivision but who perform services of any type or kind or engage in any occupation or profession within the political subdivision 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 the political subdivision. Further, any individual engaged in an occupation within the political subdivision 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

political subdivision shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

§ 24-210. Administration of Tax. [Ord. 1158, 11/26/2007]

1. The collector shall be appointed by resolution of the political subdivision. It shall be the duty of the collector to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer or self-employed person, together with the date the tax was received.
2. The collector is hereby charged with the administration and enforcement of this Part and is hereby charged and empowered, subject to municipal approval, to proscribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the examination of payroll records of any employer subject to this Part, the examination and correction of any return made in compliance with this Part and any payment alleged or found to be incorrect or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the collector shall have the right to appeal consistent with the Local Taxpayers Bill of Rights under Act 50 of 1998.
3. The collector is hereby authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the collector the means, facilities and opportunity for such examination.

§ 24-211. Suits for Collection. [Ord. 1158, 11/26/2007]

1. In the event that any tax under this Part 2 remains due or unpaid 30 days after the due dates above set forth, the collector 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% on the amount of such tax shall be calculated beginning with the due date of the tax, and a penalty of 5% shall be added to the flat rate of such tax for nonpayment thereof. Where suit is brought for the recovery of this tax or other appropriate remedy undertaken, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection.

§ 24-212. Violations and Penalties. [Ord. 1158, 11/26/2007]

Whoever makes any false or untrue statement on any return required by this Part, or whoever refuses inspection of the books, records or accounts in his or her custody and control setting forth the number of employees subject to this tax who are in his or her employment, or whoever fails or refuses to file any return required by this Part shall be guilty of a violation and, upon conviction thereof, shall be sentenced to

pay a fine of not more than \$600 and costs of prosecution, and, in default of payment of such fine and costs, to imprisonment for not more than 30 days. The action to enforce the penalty herein prescribed may be instituted against any person in charge of the business of any employer who shall have failed or who refuses to file a return required by this Part.

§ 24-213. Interpretation. [Ord. 1158, 11/26/2007]

1. Nothing contained in this Part shall be construed to empower the political subdivision to levy and collect the tax hereby imposed on any occupation not within the taxing power of the political subdivision under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.
2. If the tax hereby imposed under the provisions of this Part shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania as to any individual, the decision of the court shall not affect or impair the right to impose or collect said tax or the validity of the tax so imposed on other persons or individuals as herein provided.

§ 24-214. Repealer; Effect on Existing Taxes. [Ord. 1158, 11/26/2007]

1. Except as set forth hereafter, all ordinances or parts of ordinances inconsistent herewith are hereby repealed.
2. Nothing herein shall be construed to repeal the imposition and collection of an occupation privilege tax, plus applicable penalties and interest, for calendar year 2005 and all prior calendar years, or of an emergency and municipal services tax, plus applicable penalties and interest, for calendar years 2006 and 2007, as the same existed prior to this amendment.

§ 24-215. Effective Date. [Ord. 1158, 11/26/2007]

The tax imposed by this Part 2 shall be effective on January 1, 2008 and all calendar years thereafter unless repealed or modified by ordinance of the Borough of Scottsdale.

§ 24-216. Remaining Provisions Still Intact. [Ord. 1158, 11/26/2007]

In all other respects, Chapter 24 (Taxation, Special) of the Code of the Borough of Scottsdale shall remain as heretofore enacted, ordained and amended, which said chapter, as amended, is hereby reenacted in its entirety herein.

PART 3
REALTY TRANSFER TAX

[72 P.S. § 8101-D et seq.]

§ 24-301. Short Title. [Ord. 962, 12/8/1986, § 101]

This Part 3 shall be known as the "Realty Transfer Tax Ordinance of the Borough of Scottsdale."

§ 24-302. Authority. [Ord. 962, 12/8/1986, § 102]

A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within the Borough of Scottsdale, regardless of where the documents making the transfer are made, executed or delivered or where the actual settlements on such transfer took place, as authorized by Article XI-D, Local Real Estate Transfer Tax, 72 P.S. § 8101 et seq.

§ 24-303. Definitions. [Ord. 962, 12/8/1986, § 103]

ASSOCIATION — A partnership, limited partnership or any other form of unincorporated enterprise owned or conducted by two or more persons other than a private trust or decedent's estate.

[BOROUGH — Borough of Scottdale].¹

CORPORATION — A corporation, joint-stock association, business trust or banking institution which is organized under the laws of this commonwealth, the United States or any other state, territory, foreign country or dependency.

DOCUMENT — Any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title of real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless the consideration is payable over a period of time exceeding 30 years, or instruments which solely grant, vest or confirm a public utility easement. "Document" shall also include a declaration of acquisition required to be presented for recording under § 24-302.

FAMILY FARM CORPORATION — A corporation of which at least 75% of its assets are devoted to the business of agriculture and at least 75% of each

1. Editor's Note: Definition added due to omission by the Borough.

class of stock of the corporation is continuously owned by members of the same family. The business of agriculture shall not be deemed to include:

- A. Recreational activities, including but not limited to hunting, fishing, camping, skiing, show competition or racing;
- B. The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities;
- C. Fur farming;
- D. Stockyard and slaughterhouse operations; or
- E. Manufacturing or processing operations of any kind.

MEMBERS OF THE SAME FAMILY — Any individual, such individual's brothers and sisters, the brothers and sisters of such individual's parents and grandparents, the ancestors and lineal descendants of any of the foregoing, a spouse of any of the foregoing, and the estate of any of the foregoing. Individuals related by half blood or legal adoption shall be treated as if they were related by whole blood.

PERSON — Every natural person, association, or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term "person," as applied to associations, shall include the responsible members or general partners thereof, and as applied to corporations, the officers thereof.

REAL ESTATE —

- A. All lands, tenements or hereditaments within this Borough, including, without limitation, buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees and other improvements, immovables or interests which, by custom, usage or law, pass with a conveyance of land, but excluding permanently attached machinery and equipment in an industrial plant.
- B. A condominium unit.
- C. A tenant-stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

REAL ESTATE COMPANY — A corporation or association which is primarily engaged in the business of holding, selling or leasing real estate, 90% or more of the ownership interest in which is held by 35 or fewer persons and which:

- A. Derives 60% or more of its annual gross receipts from the ownership or disposition of real estate; or
- B. Holds real estate, the value of which comprises 90% or more of the value of its entire tangible asset holdings exclusive of tangible assets

which are freely transferable and actively traded on an established market.

TITLE TO REAL ESTATE —

- A. Any interest in real estate which endures for a period of time, the termination of which is not fixed or ascertained by a specific number of years, including, without limitation, an estate in fee simple, life estate or perpetual leasehold; or
- B. Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the term by renewal or otherwise, consists of a group of rights approximating those of an estate in fee simple, life estate or perpetual leasehold, including, without limitation, a leasehold interest or possessory interest under a lease or occupancy agreement for a term of 30 years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

TRANSACTION — The making, executing, delivering, accepting or presenting for recording of a document.

VALUE —

- A. In the case of any bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefor, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed, and ground rents, or a commensurate part thereof, where such liens or other encumbrances and ground rents also encumber or are charged against real estate; provided that, where such documents shall set forth a nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale;
- B. In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transactions without consideration or for consideration less than the actual monetary worth of the real estate, a taxable lease, an occupancy agreement, a leasehold or possessory interest, any exchange of properties, or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common-level ratio factor developed by the Pennsylvania Department of Revenue for Pennsylvania realty transfer tax base calculations;
- C. In the case of an easement or other interest in real estate, the value of which is not determinable under Subsection A or B of this definition, the actual monetary worth of such interest; or

- D. The actual consideration for or actual monetary worth of any executory agreement for the construction of buildings, structures or other permanent improvements to real estate between the grantor and other persons existing before the transfer and not removed thereby or between the grantor, the agent or principle of the grantor of a related corporation, association or partnership and the grantee existing before or effective with the transfer.

§ 24-304. Imposition of Tax; Interest. [Ord. 962, 12/8/1986, § 104]

1. Every person who makes, 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 for and in respect to the transaction or any part thereof, a tax at the rate of 1% of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording or within 30 days of acceptance of such document or within 30 days of becoming an acquired company.
2. The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by [the recorder or other designee], whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth.
3. It is the intent of this Part that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, 53 P.S. § 6901 et seq.; so that if any other political subdivision shall impose or hereafter shall impose such tax on the same person or transfer, then the tax levied by the Borough of Scottsdale under the authority of that Act shall, during the time such duplication of the tax exists, except as hereinafter otherwise provided, be 1/2 of the rate, and such 1/2 shall become effective without any action on the part of the Borough of Scottsdale; provided, however, that the Borough and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to 1/2 of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under the Local Tax Enabling Act.
4. If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due shall be added and collected.

§ 24-305. Exempt Parties. [Ord. 962, 12/8/1986, § 105]

The United States, the commonwealth 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 party to a transaction from liability for the tax.

§ 24-306. Excluded Transactions.² [Ord. 962, 12/8/1986, § 106; as amended by Ord. 968, 3/16/1987]

The tax imposed by § 24-304 shall not be imposed upon:

- A. A transfer to the commonwealth, or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed or confirmation in connection with condemnation proceedings, or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation, which reconveyance may include property line adjustments, provided that said reconveyance is made within one year from the date of condemnation.
- B. A document which the Borough is prohibited from taxing under the Constitution or statutes of the United States.
- 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 corrects or confirms a transfer previously recorded but which does not extend or limit existing record legal 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 covenants; 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, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister and brother or sister or the spouse of a brother or sister, and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer.
- 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 where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries, whether or not such beneficiaries are contingent or specifically

2. Editor's Note: Additional information was edited into this subsection to coincide with 72 P.S. § 1801-D et seq.

named. No such exemption shall be granted unless the recorder of deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.

- I. A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust.
- J. A transfer for no or nominal actual consideration from trustee to successor trustee.
- K. A transfer for no or nominal actual consideration between principal and agent or straw party or from or to an agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this Part.

Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this subsection.

- L. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the department reasonably determines that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this Part.
- M. A transfer from a corporation or association of real estate held of record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the real estate being conveyed and where the stock of the corporation or the interest in the association has been held by the grantee for more than two years.
- 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, but only if the grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conversion, energy production, pollution control, warehousing or agriculture and the agency or authority has the full ownership interest in the real estate transferred.
- P. A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.

- Q. Any transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.
- R. A transfer to a conservancy which possesses a tax-exempt status pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954, [68A Stat. 3, 26 U.S.C. § 501(c)(3)] and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.
- S. A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least 75% of each class of the stock thereof.
- T. A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation.
- U. A transaction wherein the tax is \$1 or less.
- V. Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.

In order to exercise any exclusion provided in this section, the true, full and complete value of the transfer shall be shown on the statement of value. A copy of the Pennsylvania realty transfer tax statement of value may be submitted for this purpose. 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 under this Part.

§ 24-307. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof. [Ord. 962, 12/8/1986, § 107]

Except as otherwise provided in § 24-306, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this section, corporations and associations are entities separate from their members, partners, stockholders and shareholders.

§ 24-308. Acquired Company. [Ord. 962, 12/8/1986, § 108]

1. A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the change does not affect the continuity of the company and, of itself or together with prior changes, has the effect of transferring, directly or indirectly, 90% or more of the total ownership interest in the company within a period of three years.
2. With respect to real estate acquired after February 16, 1986, a family farm corporation is an acquired company when, because of voluntary or involuntary dissolution, it ceases to be a family farm corporation or when, because of issuance or transfer of stock or because of acquisition or transfer

of assets that are devoted to the business of agriculture, it fails to meet the minimum requirements of a family farm corporation under this Part.

3. Within 30 days after becoming an acquired company, the company shall present a declaration of acquisition with the recorder of each county in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such county. A copy of the Pennsylvania realty transfer tax declaration of acquisition may be submitted for this purpose.

§ 24-309. Credits Against Tax. [Ord. 962, 12/8/1986, § 109]

1. Where there is a transfer of a residential property by a licensed real estate broker which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.
2. Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as a consideration for the purchase of new, previously unoccupied residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to the builder toward the amount of the tax due upon the transfer.
3. Where there is a transfer of real estate which is leased by the grantor, a credit for the amount of tax paid at the time of the lease shall be given the grantor toward the tax due upon the transfer.
4. Where there is a conveyance by deed of real estate which was previously sold under a land contract by the grantor, a credit for the amount of the tax paid at the time of the sale shall be given the grantor toward the tax due upon the deed.
5. If the tax due upon the transfer is greater than the credit given under this section, the difference shall be paid. If the credit allowed is greater than the amount of tax due, no refund or carryover credit shall be allowed.

§ 24-310. Extension of Lease. [Ord. 962, 12/8/1986, § 110]

In determining the term of a lease, it shall be presumed that a right or option to renew or extend a lease will be exercised if the rental charge to the lessee is fixed or if a method for calculating the rental charge is established.

§ 24-311. Proceeds of Judicial Sale. [Ord. 962, 12/8/1986, § 111]

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 except the state realty transfer tax, and the Sheriff or other officer conducting said sale shall pay the tax herein imposed out of the first moneys 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.

§ 24-312. Duties of Recorder of Deeds. [Ord. 962, 12/8/1986, § 112]

1. As provided in 16 P.S. § 11011-6, as amended by Act of July 7, 1983 (P.L. 40, No. 21), the recorder of deeds shall be the collection agent for the local realty transfer tax, including any amount payable to Borough of Scottdale based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania realty transfer tax, without compensation from the Borough of Scottdale.
2. In order to ascertain the amount of the taxes due when the property is located in more than one political subdivision, the recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.
3. On or before the 10th of each month, the recorder shall pay over to the Borough of Scottdale all local realty transfer taxes collected, less 2% for use of the county, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania realty transfer tax. The 2% commission shall be paid to the county.
4. Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the recorder shall rerecord the deed or record the additional realty transfer tax form only when both the state and local amounts and a rerecording or recording fee has been tendered.

§ 24-313. Statement of Value. [Ord. 962, 12/8/1986, § 113]

Every document lodged with or presented to the recorder of deeds for recording, shall set forth therein and as a part of such document the true, full and complete value thereof, or shall be accompanied by a statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part. A copy of the Pennsylvania realty transfer tax statement of value may be submitted for this purpose. The provisions of this section shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part.

§ 24-314. Civil Penalties. [Ord. 962, 12/8/1986, § 114]

1. If any part of any underpayment of taxes imposed by this Part is due to fraud, there shall be added to the tax an amount equal to 50% of the underpayment.
2. In the case of failure to record a declaration required under this Part on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax 5% of the amount of such tax if the failure is for not more than one month, with an additional 5% for each additional month or fraction thereof during which such failure continues, not exceeding 50% in the aggregate.

§ 24-315. Lien. [Ord. 962, 12/8/1986, § 115]

The tax imposed by this Part shall become a lien upon the lands, tenements or hereditaments, or any interest therein, lying or being situated, wholly or in part, within the boundaries of the Borough of Scottdale, which lands, tenements, hereditaments or interest therein are described in or conveyed by or transferred by the deed which is the subject of the tax imposed, assessed and levied by this Part, said lien to begin at the time when the tax under this Part is due and payable and continue until discharged by payment, or in accordance with the law, and the Solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Westmoreland County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. § 7101 et seq., its supplements and amendments.

§ 24-316. Enforcement. [Ord. 962, 12/8/1986, § 116]

All taxes imposed by this Part, together with interest and penalties prescribed herein, shall be recoverable as other debts of like character are recovered.

§ 24-317. Regulations. [Ord. 962, 12/8/1986, § 117]

The Tax Collector of the Borough of Scottdale is charged with enforcement and collection of tax and is empowered to promulgate and enforce reasonable regulations for enforcement and collection of the tax. The regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 P.S. § 8101-C et seq. are incorporated into and made a part of this Part.

§ 24-318. Severability. [Ord. 962, 12/8/1986, § 118]

Should any section, subsection, sentence, clause or phrase of this Part be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of the Part in its entirety or of any part thereof other than that declared to be invalid.

PART 4

EARNED INCOME/NET PROFITS TAX**[53 P.S. § 6913: 53 P.S. § 46302]****§ 24-401. Incorporation of Statute. [Ord. 440, 5/2/1960; as amended by Ord. 957, 10/13/1986]**

The provisions of Section 6913 of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. § 690124 (1982), as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania, are incorporated herein by reference thereto; except to the extent that options are provided in said Section 6913, this Part designates the option selected, and except as and where hereinafter specifically provided otherwise.

§ 24-402. Imposition of Tax. [Ord. 440, 5/2/1960; as amended by Ord. 957, 10/13/1986]

1. A tax for the general revenue purposes of 1/2 of 1% is hereby imposed on
 - A. Salaries, wages, commissions and other compensation earned or paid after January 1 of any year by residents of the Borough of Scottdale; and on
 - B. The net profits earned after January 1 of any year of businesses, professions or other activities conducted by such residents.
2. Imposition of Tax on Nonresidents. A tax for the general revenue purposes of 1/2 of 1% is hereby imposed on:
 - A. Salaries, wages, commissions and other compensation earned or paid after January 1 of any year by nonresidents of the Borough of Scottdale for work done or services performed or rendered in the Borough; and on
 - B. Net profits earned after January 1 of any year of businesses, professions or other activities conducted in the Borough of Scottdale by nonresidents.
3. The tax levied under Subsections 1A and 2A of this section shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to any person who is employed by or renders services to him. The tax levied under subsections of any business, profession or enterprise carried on by any person as owner or proprietor, either individually or in association with some other person or persons.

§ 24-403. Declarations, Returns and Payment of Tax. [Ord. 440, 5/2/1960; as amended by Ord. 957, 10/13/1986]

1. Every taxpayer whose net profits are subject to the tax imposed by this Part shall file a declaration of his net profits for the current year and shall pay the tax due thereon in quarterly installments, all as provided in Section 6913, Subdivision IIIA(1) and (2), of the Local Tax Enabling Act.
2. Every taxpayer whose earnings are subject to the tax imposed by this Part shall make and file final returns and pay to the officer the balance of the tax due, as provided in Section 6913, Subdivision IIIB, first paragraph, of the Local Tax Enabling Act.
3. Every taxpayer whose earnings are not subject to the provisions of this Part and of the Local Tax Enabling Act relating to collection at the source shall make and file with the officer quarterly returns and shall pay quarterannually the amount of tax shown as due on such returns, all as provided in Section 6913, Subdivision IIIB(2), of the Local Tax Enabling Act.
4. The office is hereby authorized to provide by regulation, subject to the approval of the Borough Council, that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages or commissions of any employee, and paid by him or them to the officer shall be accepted as the return required of any employee whose sole income, subject to the tax or taxes under this Part, is such salary, wages or commissions.

§ 24-404. Collection at Source. [Ord. 440, 5/2/1960; as amended by Ord. 957, 10/13/1986]

Every employer having an office, factory, workshop, branch, warehouse or other place of business within the Borough of Scottsdale who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall register with the officer, deduct the tax imposed by this Part on the quarterly returns and final returns and pay quarterly to the officer the amount of taxes deducted, all as provided in Section 6913, Subdivision IV, of the Local Tax Enabling Act.

§ 24-405. Administration. [Ord. 440, 5/2/1960; as amended by Ord. 957, 10/13/1986]

The earned income tax officer shall be selected from time to time by resolution of and shall receive such compensation for his services and expenses as determined from time to time by the Borough Council. Such officer shall have the powers and duties, and shall be subject to the penalties as provided in Section 6913, Subdivisions V, VI, and VII, of the Local Tax Enabling Act.

§ 24-406. Interest and Penalties. [Ord. 440, 5/2/1960; as amended by Ord. 957, 10/13/1986]

Interest and penalties as set out in Section 6913, Subdivisions VIII and IX, respectively, shall be imposed as provided therein.

§ 24-407. Conditions Under Which Interest and Penalties are Waived. [Added by Ord. 975, 1/11/1988]

1. Every person who voluntarily files a delinquent earned income tax return and who pays the principal of said taxes in full at the time the return is filed shall be exempt from paying any interest and penalty that might otherwise have been due on any nonreported or underreported earned income from 1972 to 1986 as shown on said return or returns.
2. The period of exemption shall commence with any earned income tax return voluntarily filed after June 1, 1988, and before August 1, 1988. Thereafter, the interest and penalty specified in the Act shall become due and payable on all delinquent returns.
3. The provision of this section shall not effect or terminate any petitions, investigations, prosecutions or other proceedings now pending under the provisions of the Act, or prevent the commencement or further prosecution of any proceeding by the proper authority for violations of the Act. No proceedings shall, however, be commenced on the basis of any delinquent return filed pursuant Subsection 1 of this section if the return is determined to be substantially true and correct and the taxes are paid in full as specified herein.

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PART 5

REAL PROPERTY TAX

[72 P.S. § 4763: 53 P.S. § 46302]

§ 24-501. Tax on Real Property. [Ord. 955, 1/6/1986, § 1; as superseded by Ord. 1151, 1/9/2006]

1. A millage tax be and the same is hereby levied on all real property situated within said Borough and subject to taxation for Borough purposes for the fiscal year 2006 in accordance with the following schedule:
 - A. The millage tax rate for general Borough purposes shall be 19.091 mills on each dollar of assessed valuation.
 - B. The millage tax rate for the Public Library Fund shall be 0.909 mills on each dollar of assessed valuation.
2. The total millage tax rate for all Borough purposes shall be 20.0 mills.

§ 24-502. Tax Assessment to be 100% of Actual Value. [Ord. 917, 1/14/1982, § 1]

The Borough of Scottdale hereby approves and adopts the change in tax assessment ratio adopted by the County of Westmoreland from 20% of the actual value of real estate to 100% of the actual value of real estate for tax purposes on real estates situate within the limits of the Borough of Scottdale, Westmoreland County, Pennsylvania, for the year 1982 and thereafter.

§ 24-503. Penalty for Late Payment to be 10%. [Ord. 917, 1/14/1982, § 2]

Beginning with the tax year 1982 and for each year thereafter, the penalty on all delinquent taxes shall be increased from 5% to 10%.

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PART 6

LOCAL TAXPAYER BILL OF RIGHTS

A. Approval and Adoption.**§ 24-601. Approval and Adoption of Rules and Regulations. [Ord. 1085, 10/11/1999]**

1. The Rules and Regulations attached hereto as Schedule 1 and incorporated herein are hereby approved and adopted.
2. The Disclosure Statement, substantially in the form set forth in Schedule 2 attached hereto and incorporated herein, is hereby approved and adopted.
3. The form of Petition for Appeal and Refund, substantially in the form set forth in Schedule 3 attached hereto and incorporated herein, is hereby approved and adopted.
4. The form for Administrative Appeal Procedures Applicable to Petition for Appeal and Refund, substantially in the form set forth in Schedule 4 attached hereto and incorporated herein, is hereby approved and adopted.
5. The form for Initial Refund Claim Procedures for Distribution with Initial Refund Claim Form, substantially in the form set forth in Schedule 5 attached hereto and incorporated herein, is hereby approved and adopted.
6. The form for Initial Refund Claim, substantially in the form set forth in Schedule 6 attached hereto and incorporated herein, is hereby approved and adopted.
7. The form for Request for Extension of Time to Provide Information, substantially in the form set forth in Schedule 7 attached hereto and incorporated herein, is hereby approved and adopted.
8. The form for Taxpayer Notice, substantially in the form set forth in Schedule 8 attached hereto and incorporated herein, is hereby approved and adopted.
9. The Borough Council hereby determines that administrative appeal procedures relating to petitions for appeal and refund submitted by taxpayers in connection with the assessment, determination or refund of an eligible tax under the LTBR shall be undertaken by the Scottsdale Borough Council in executive session.

B. Rules and Regulations, Schedule 1.**§ 24-611. Introduction. [Ord. 1085, 10/11/1999, Schedule 1, Introduction]**

The Local Taxpayers Bill of Rights, enacted as part of Act 50 of 1998 (hereinafter the "LTBR"), requires that every political subdivision levying an eligible tax adopt regulations governing the administration and collection of the tax, and setting forth a process for handling appeals from decisions on assessments and refunds. This Part provides the regulations required by the LTBR. The disclosure statement also required by the LTBR is provided in a separate document, which is available upon request of the Tax Administrator.

§ 24-612. Definitions. [Ord. 1085, 10/11/1999, Schedule 1, Definitions]

APPEALS BOARD — The Scottsdale Borough Council, in executive session.

ASSESSMENT — The determination by the Tax Administrator of the amount of underpayment by a taxpayer.

ELIGIBLE TAX — Any of the following taxes specified within the term "eligible tax" under the LTBR, including interest and penalties provided by law, when levied by the governing body of the local government, but specifically not including any real estate tax:

- A. Any tax authorized or permitted under the Act of December 31, 1965 (P.L. 1257, No. 511), known as the Local Tax Enabling Act or Act 511.
- B. Any per capita tax.
- C. Any occupation, occupation assessment or occupation privilege tax.
- D. Any tax measured by gross receipts.
- E. Any tax on a privilege.

LOCAL GOVERNMENT — The Borough of Scottsdale.

LOCAL TAXPAYERS BILL OF RIGHTS — Subchapter C of Act 50 of 1998 of the Pennsylvania General assembly, 53 Pa.C.S.A. §§ 8421-8428.

OVERPAYMENT — Any payment of tax which is determined in the manner provided by law not to be legally due.

PETITION — The petition for appeal and refund described in § 24-103.

TAX ADMINISTRATOR — The employee, agent, appointed tax collector, elected tax collector, tax collection agency or other person to whom the governing body of the local government has assigned or delegated responsibility for the audits, assessment, determination or administration of an eligible tax. Under the LTBR, this tax administrator is also referred to and defined as the local taxing authority. In the case of the local government, the tax administrator is Kathleen Zaffina.

TAXPAYER — An individual, partnership, association, corporation, limited liability company, estate, trust, trustee, fiduciary or any other entity subject to or claiming exemption from any eligible tax on under a duty to perform an act for itself or for another under or pursuant to the authority of an eligible tax levied by the local government.

UNDERPAYMENT — The amount or portion of any eligible tax determined to be legally due in the manner provided by law for which payment or remittance has not been made.

VOLUNTARY PAYMENT — A payment of an eligible tax made pursuant to the free will of the taxpayer. The term does not include a payment made as a result of distraint or levy or pursuant to a legal proceeding in which the tax administrator is seeking to collect its delinquent eligible taxes or file a claim therefor.

§ 24-613. Requirements for Requests for Taxpayer Information. [Ord. 1085, 10/11/1000, Schedule 1, § 101]

1. Minimum Time Periods for Taxpayer Response.
 - A. The taxpayer shall have at least 30 calendar days from the mailing date to respond to requests for information by the tax administrator. The tax administrator shall grant a reasonable extension upon written application explaining the reason(s) necessitating the extension which must amount to good cause. If the tax administrator denies a request for extension, the tax administrator must inform the taxpayer in writing of the basis for the denial and that the taxpayer must immediately provide the requested information. If the tax administrator grants an extension request, he must notify the taxpayer in writing of the amount of extension granted. Generally, an extension will not exceed 30 calendar days in length, and may be less, depending on the circumstances.
 - B. The tax administrator shall notify the taxpayer of the procedures to obtain an extension in its initial request for information. Please refer to the notice explaining the request for extension of time to provide information attached as Schedule 6.³
 - C. The tax administrator shall take no lawful action against a taxpayer for the tax year in question until the expiration of the applicable response period for submission of the information requested, including extensions. For example, the tax administrator may not engage in any collection efforts until after expiration of the response period. After expiration of the response period, the tax administrator may engage in collection efforts permitted by the LTBR and discussed in § 24-113 of this Part.

3. Editor's Note: Schedules 2 through 8 are included as an attachment to this chapter.

2. Requests for Prior Year Tax Returns.
 - A. Except as provided in Subsection 2B, an initial inquiry by the tax administrator regarding a taxpayer's compliance with any eligible tax may include taxes required to be paid or tax returns required to be filed no more than three years prior to the mailing date of the notice.
 - B. The tax administrator may make an additional subsequent request for a tax return or supporting information if, after the initial request, the tax administrator determines that the taxpayer failed to file a tax return, under reported income or failed to pay a tax for one or more of the tax periods covered by the initial request. Generally, however, the tax administrator should not make routine requests for additional prior year returns.

Notwithstanding the foregoing, the limitations in Subsection 2B above on subsequent requests for prior year returns shall not apply if the tax administrator has sufficient information to indicate that the taxpayer failed to file a required return or to pay an eligible tax which was due more than three years prior to the date of the notice. Thus, in situations involving failure to file a required return or to pay a required eligible tax, the tax administrator shall, in his discretion, have the ability to request prior year returns due more than three years prior and supporting information.

3. Use of Federal or State Tax Information. The tax administrator may require a taxpayer to provide copies of the taxpayer's federal individual income tax return if the tax administrator can demonstrate that the federal tax information is reasonably necessary for the enforcement or collection of tax and the information is not available from other available sources or the Pennsylvania Department of Revenue. The Tax Administrator may also require a taxpayer to provide copies of the taxpayer's state individual income tax return.

§ 24-614. Notice of Basis of Underpayment. [Ord. 1085, 10/11/1999, Schedule 1, § 102]

The tax administrator must notify the taxpayer in writing of the basis for any underpayment that the tax administrator has determined to exist with respect to any eligible tax. The purpose of this notification is for the taxpayer to understand the exact reason why the tax administrator believes an underpayment exists. This notification from the tax administrator shall be written in a manner calculated to be understood by an average person. The notification must include:

- A. The tax period or periods (usually measured in calendar years) for which the underpayment is asserted.
- B. The amount of the alleged underpayment of the eligible tax detailed by tax period.

- C. The legal basis (including any statutory or case law citations) upon which the tax administrator has relied to determine that an underpayment of an eligible tax exists.
- D. An itemization of the changes made by the tax administrator to a return or report filed by the taxpayer that results in the determination that an underpayment exists. A copy of any revised return or report in the tax administrator's file must be provided to the taxpayer.

**§ 24-615. Petitions for Appeals of Assessments or Refund of Taxes Paid.
[Ord. 1085, 10/11/1999, Schedule 1, § 103]**

- 1. **Filing of Petitions.** A taxpayer has the legal right to challenge an assessment or denial of a refund claim under the LTBR. However, a taxpayer has a right to one appeal only. If a taxpayer loses an assessment appeal, the taxpayer is not entitled to a second refund appeal after paying the tax. In addition, no administrative appeals are provided for other decisions, including but not limited to the denial of an extension of time to provide information or the modification or termination of an installment agreement.

The LTBR requires political subdivisions to establish appeals procedures. In order to begin the appeals process, the taxpayer must file a complete and timely petition (the "petition"). A petition is timely filed if the letter transmitting the petition is postmarked by the United States Postal Service or actually received on or before the final day on which the petition is due. Receipts from carriers other than the United States Postal Service are not accepted as proof of timely filing. Deadlines for filing a petition are as follows:

- A. Petitions challenging the denial of a refund shall be filed within three years after the due date for filing the report or return as extended or one year after actual payment of the tax, whichever is later. If no report or return is required, the petition shall be filed within three years after the due date for payment of the eligible tax or within one year after actual payment, whichever is later.
 - B. Petitions for reassessment of tax shall be filed within 90 days of the date of the assessment notice which has been sent to the taxpayer by the tax administrator.
- 2. The tax administrator shall make available a form of petition for appeal and refund attached as Schedule 3.⁴
 - 3. **Contents.** Any petition filed under § 24-615, Subsection 1A, shall:
 - A. State the legal basis for claiming the refund or disagreeing with the tax administrator's assessment.

4. **Editor's Note:** Schedules 2 through 8 are included as an attachment to this chapter.

- B. State the tax period or periods (i.e., years) to which it pertains.
 - C. State the amount of the claim and the type of eligible tax detailed by tax period.
 - D. Include all supporting documentation and calculations.
 - E. Provide the name, address and telephone number of the taxpayer's representative, if any.
 - F. Include a statement certifying that the facts in the petition are true and correct, under penalty of perjury, and that the petition is not filed for purposes of delay.
 - G. Include such other information (essentially identification) as is reasonably requested by the tax administrator on the petition for appeal and refund provided to taxpayer.
4. The taxpayer shall have his or her petition decided by the governing body acting in executive session based solely on the petition and record (including information on file and information submitted by the taxpayer). No hearing, oral testimony or oral argument is required, but can be requested by the taxpayer. The governing body may choose to grant a hearing in its sole discretion.

§ 24-616. Appeals Board/Hearing Officer. [Ord. 1085, 10/11/1999, Section 1, § 104]

The Appeals Board shall consist of the governing body acting in executive session, without any maximum or minimum limitation on the number of persons acting as the governing body, provided that a quorum exists. The local government has chosen the Scottsdale Borough Council acting in executive session as the Appeals Board required by the LTBR.

- A. The decision by the governing body acting in executive session shall be based solely on the petition and record. Decisions on petitions shall be issued within 60 days of the date a complete and accurate petition is received. Failure to act within 60 days shall result in the petition being deemed approved.
- B. Any person aggrieved by a decision under this § 24-616 who has a direct interest in the decision shall have the right to appeal to the Court of Common Pleas of the County of Westmoreland vested with the jurisdiction of the local tax appeals by or pursuant to 42 Pa.C.S.A. § 5571(b).
- C. Decisions by the Appeals Board shall be made according to principals of law and equity.

§ 24-617. Conduct of Appeals. [Ord. 1085, 10/11/1999, Schedule 1, § 105]

1. A taxpayer may or may not choose to be represented by a taxpayer representative. The taxpayer representative may be a lawyer, certified public accountant, accountant or other tax advisor possessing appropriate tax training to represent taxpayers in tax appeals. The taxpayer must submit a written authorization to sue a taxpayer representative. However, a simple letter signed by a taxpayer authorizing representation will be accepted as authorization. Such authorization shall include the representative's name, address and telephone number.
2. Copies of notices or communications may be sent by the tax administrator or other representative of the political subdivision to the taxpayer's representative. However, the original notice or communications will always be sent directly to the taxpayer. Action taken by the taxpayer's authorized representative (for example, requesting an extension of time or submitting factual information) shall have the same force or effect as if taken directly by the taxpayer.
3. The Appeals Board's final decision shall be in writing and signed by the representative of the Appeals Board. The final decision shall be mailed to the taxpayer, with a copy also mailed to the taxpayer's authorized representative (if any).

§ 24-618. Refunds. [Ord. 1085, 10/11/1999, Schedule 1, § 106]

1. A taxpayer who has paid an eligible tax may file a written request for refund or credit. A request for refund shall be made within three years of the due date, as extended, for filing the report or tax return, or one year after actual payment of the tax, whichever is later. If no report is required, the request shall be made within three years after the due date for payment of the tax or within one year after actual payment of the tax, whichever is later.
2. A tax return filed by the taxpayer showing an overpayment shall be deemed to be a written request for a cash refund unless otherwise indicated on the tax return.
3. A request for refund under this section shall not be considered a petition under § 24-615 of this Part and shall not preclude a taxpayer from submitting a petition under § 24-615 of this Part.
4. For amounts paid as a result of a notice asserting or informing a taxpayer of an underpayment, a written request for refund shall be filed within one year of the date of payment.

§ 24-619. Disclosure Statement and Taxpayer Notice. [Ord. 1085, 10/11/1999, Schedule 1, § 107]

1. Any taxpayer contacted by the tax administrator regarding the assessment, audit, determination, review or collection of an eligible tax will receive a taxpayer notice. The notice shall be incorporated into any other correspondence sent to a taxpayer by the tax administrator regarding the assessment, audit, determination, review or collection of tax. The notice shall be substantially in the following form:

You are entitled to receive a Disclosure Statement that sets forth a written explanation of your rights with regard to the assessment, audit, determination, review, appeal, enforcement, refund and collection of any local taxes by calling the local tax collector, Kathleen Zaffina, at (724) 887-7040 during the hours of 9:00 a.m. to 4:00 p.m. on any weekday other than a holiday.

You may request a copy in person, by telephone or by mailing a request to the following address: 26 Hill Street, Scottsdale, Pennsylvania 15683.

2. The disclosure statement will be made available to taxpayers upon request at no charge to the taxpayer, including mailing costs. In general, the tax administrator will make reasonable efforts to supply all taxpayers with a copy of the disclosure statement.

§ 24-620. Interest on Overpayment. [Ord. 1085, 10/11/1999, Schedule 1, § 108]

1. **General Rule.** All overpayments of an eligible tax made to the local government shall bear simple interest from the date of overpayment of such eligible tax until the date of resolution.
2. **Interest Rate.** Interest on overpayments shall be paid at the same rate as the Commonwealth of Pennsylvania is required to pay pursuant to § 806.1 of the Act of April 9, 1929 (P.L. 343, No. 176), known as the Fiscal Code (72 P.S. § 1 et seq.). As of December 1998, this interest rate is currently 9% annually (0.00247%) daily.
3. **Exceptions to Payments of Interest.**
 - A. No interest shall be paid if an overpayment is refunded or applied against other eligible tax, interest or penalty due to the local government within 75 days after the last date prescribed for filing the report or tax return of the tax liability or within 75 days after the date the return or report of the liability due is filed, whichever is later.
 - B. Interest is not required to be paid on taxpayer overpayments of interest or a penalty(ies).
4. **Acceptance of Refund Check.** The taxpayer's acceptance of a refund check from the tax administrator or political subdivision shall not prejudice any

right of the taxpayer to claim any additional overpayment and interest thereon. Tender of a refund check by the local government shall be deemed to be acceptance of the check by the taxpayer for purposes of this subsection.

5. Definitions. As used in this section, the following words and phrases shall have the meanings given to them in this subsection:

DATE OF OVERPAYMENT — The later of the date paid or the date the tax is deemed to have been overpaid as follows:

- (1) Any tax actually deducted and withheld at the source shall be deemed to have been overpaid on the last day for filing the report for the tax period, determined without regard to any extension of time for filing.
- (2) Any amount overpaid as estimated tax for the tax period shall be deemed to have been overpaid on the last day for filing the final report for the tax period, determined without regard to any extension of time for filing.
- (3) An overpayment made before the last day prescribed for payment shall be deemed to have been paid on the last day.
- (4) Any amount claimed to be overpaid with respect to which a lawful administrative review or appellate procedure is initiated shall be deemed to have been overpaid 60 days following the date of initiation of the review or procedure.
- (5) Any amount shown not to be due on an amended income or earned income and net profits tax return shall be deemed to have been overpaid 60 days following the date of filing of the amended income tax return.

DATE OF RESOLUTION — The date the overpayment is refunded or credited as follows:

- (1) For a cash refund, a date preceding the date of the refund check by not more than 30 days.
- (2) For a credit for an overpayment:
 - (1) The date of the tax administrator's notice to the taxpayer of the determination of the credit.
 - (2) The due date for payment of the eligible tax against which the credit is applied, whichever first occurs. For a cash refund of a previously determined credit, interest shall be paid on the amount of the credit from a date 90 days after the filing of a request to convert the credit to a cash refund to a date preceding the date of the refund check by not more than 30 days, whether or not the refund check is accepted by the taxpayer after tender.

§ 24-621. Abatement of Certain Interest and Penalty. [Ord. 1085, 10/11/1999, Schedule 1, § 109]

1. **Errors and Delays.** The purpose of this Part is to provide, in the discretion of the tax administrator, a mechanism to abate (i.e., reduce) interest and/or penalties where an underpayment is the result of an error or delay in performance by a representative of the tax administrator. Accordingly, in the case of any underpayment, the tax administrator, in its discretion, may offer to abate all or any part of the interest relating to an eligible tax for any period for any one or all of the following reasons:
 - A. Any underpayment of an eligible tax finally determined to be due, which is attributable in whole or in part to any error or delay by the tax administrator in the performance of a ministerial act. For purposes of this subsection, an error or delay shall be taken into account only if no significant aspect of the error or delay can be attributed to the taxpayer and after the tax administrator has contacted the taxpayer in writing with respect to the underpayment of tax finally determined to be due or payable.
 - B. Any payment of an eligible tax to the extent that any error or delay in the payment is attributable to an officer, employee or agent of the tax administrator being erroneous or dilatory in performance of a ministerial act.

The tax administrator shall determine what constitutes timely performance of ministerial acts performed under this subsection.
2. **Abatement of Any Penalty or Excess Interest Due to Erroneous Written Advice by the Tax Administrator.** The tax administrator shall abate any portion of any penalty or excess interest attributable to erroneous advice furnished to the taxpayer in writing by an officer, employee or agent of the tax administrator acting in the officer's, employee's or agent's official capacity if:
 - A. The written advice was reasonably relied upon by the taxpayer and was in response to a specific written request of the taxpayer.
 - B. The portion of the penalty or addition to tax or excess interest did not result from a failure by the taxpayer to provide adequate or accurate information to the tax administrator.
3. Notwithstanding the foregoing, it shall be in the sole discretion of the tax administrator whether or not to provide written tax advice to a taxpayer. Taxpayers shall not have any right to compel the tax administrator to provide written tax advice.

§ 24-622. Application of Payments. [Ord. 1085, 10/11/1999, Schedule 1, § 110]

Unless otherwise specified by the taxpayer, all voluntary payments of an eligible tax shall be prioritized by the tax administrator in the following order:

- A. Tax.
- B. Interest.
- C. Penalty.
- D. Any other fees or charges.

§ 24-623. Installment Agreements. [Ord. 1085, 10/11/1999, Schedule 1, § 111]

The tax administrator has the discretion to enter into written agreements with any taxpayer under which the taxpayer is allowed to satisfy liability for tax in installment payments if the tax administrator determines that the installment agreement will facilitate collection.

- A. Extent to which installment agreements remain in effect.
 - (1) Except as otherwise provided in this Subsection A, any installment agreement entered into by the tax administrator under this section shall remain in effect for the term of the agreement.
 - (2) The tax administrator may terminate any prior installment agreement entered into under this section if:
 - (a) Information which the taxpayer provided to the tax administrator prior to the date of the installation agreement was inaccurate, false, erroneous or incomplete in any manner, determined in the reasonable discretion of the tax administrator.
 - (b) The tax administrator reasonably believes and has determined that collection of the eligible tax under the installment agreement is in jeopardy.
 - (3) If the tax administrator finds that the financial condition of the taxpayer has significantly changed, the tax administrator may unilaterally alter, modify or terminate the installment agreement but only if the following conditions are satisfied:
 - (a) The tax administrator provides a notice of its findings to the taxpayer no later than 30 days prior to the date of change of the installment agreement.
 - (b) The notice given by the tax administrator to the taxpayer provides the reasons why the tax administrator believes that a

significant change, justifying a change to the installment agreement, has occurred.

- (4) The tax administrator may unilaterally and without notification alter, modify or terminate an installment agreement entered into by the tax administrator under this section if the taxpayer fails to do any of the following:
 - (a) Pay any installment at the time it is due under the installment agreement.
 - (b) Pay any other liability relating to an eligible tax at the time the liability is due.
 - (c) Provide a financial condition update as requested by the tax administrator.
 - (5) No administrative appeal is permitted in the event of an alteration, modification or termination of an installment agreement. However, an appeal may be made to the Court of Common Pleas of this county.
- B. Prepayment Permitted. Nothing in this section shall prevent a taxpayer from prepaying in whole or in part any eligible tax under any installment agreement with the tax administrator.

§ 24-624. Confidentiality of Tax Information. [Ord. 1085, 10/11/1999, Schedule 1, § 112]

1. Any information obtained by the tax administrator or appeals board, or any of their respective officers, agents, legal counsel, financial accountants, or employees as a result of any audit, assessment, return, report, investigation, hearing, appeal or verification of a taxpayer shall be confidential tax information. It shall be unlawful, except for official purposes or as provided by law, for such persons to:
 - A. Divulge or make known in any manner any confidential information obtained through any audit, return, assessment, investigation, report, investigation, appeal, hearing or verification of a taxpayer to any person other than the taxpayer or the taxpayer's authorized representative.
 - B. Permit confidential tax information or any book containing any abstract or particulars thereof to be seen or examined by any person other than the taxpayer or the taxpayer's authorized representative.
 - C. Print, publish or make known in any manner any confidential tax information of a taxpayer.
2. An offense under this section is a misdemeanor of the third degree and, upon conviction thereof, a fine of not more than \$2,500 and costs, or a term of

imprisonment for not more than one year, or both, may be imposed on the offender. If the offender is an officer or employee of the tax administrator or the appeals board, the officer or employee shall be dismissed from office or discharged from employment.

§ 24-625. Collections. [Ord. 1085, 10/11/1999, Schedule 1, § 113]

If, after the decision of an appeal, or if no appeal is requested by a taxpayer, the tax administrator may engage in efforts to collect any eligible tax determined to be legally due. Such efforts may include but shall not be limited to obtaining additional information, auditing taxpayer records, compromising the amount of tax, interest, or penalty owed, obtaining liens on the taxpayer's property, or obtaining wage attachments, levies and seizures of the taxpayer's property. As provided in § 24-623 of this Part, the tax administrator may enter into a written installment agreement with the taxpayer if the tax administrator determines that an installment agreement will facilitate collection. The tax administrator also reserves the right to seek criminal prosecution of a taxpayer in appropriate circumstances.

C. Schedules.⁵

5. Editor's Note: Schedules 2 through 8 are included as an attachment to this chapter.

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PART 7

VOLUNTEER SERVICE CREDIT PROGRAM**§ 24-701. Short Title. [Ord. No. 1198, 8/13/2018]**

This Part shall be known as the "Scottdale Borough Volunteer Service Credit Program Ordinance."

§ 24-702. Definitions. [Ord. No. 1198, 8/13/2018]

1. The following words and phrases when used in this Part shall have the meanings given to them in this section unless the context clearly indicates otherwise.

ACTIVE VOLUNTEER — A volunteer for a volunteer fire company listed under § 24-703, Subsection 3, who has complied with, and is certified under, the Volunteer Service Credit Program.

BOROUGH — The Borough of Scottdale, Westmoreland County, Pennsylvania, acting through its elected Council.

EARNED INCOME TAX — A tax on earned income and net profits levied under Chapter 3 of the Act of December 31, 1965 (P.L. 1257, No. 511), known as the "Local Tax Enabling Act."⁶

ELIGIBILITY PERIOD — The time frame when volunteers may earn credit under the Volunteer Service Credit Program.

EMERGENCY RESPONDER — A volunteer who responds to an emergency call with the entity listed under § 24-703, Subsection 3.

EMERGENCY RESPONSE CALL — Any emergency call to which a volunteer responds, including travel directly from and to a volunteer's home, place of business or other place where he/she shall have been when the call was received.

QUALIFIED REAL PROPERTY — A residential real property owned and occupied as the domicile of an active volunteer.

VOLUNTEER — A member of a volunteer fire company.

6. Editor's Note: See 53 P.S. § 6924.101 et seq.

§ 24-703. Volunteer Service Credit Program. [Ord. No. 1198, 8/13/2018]

1. **Establishment.** The Borough hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community's volunteer fire companies.
2. **Program Criteria.** The Borough shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following:
 - A. The number of emergency response calls to which a volunteer responds.
 - B. The level of training and participation in formal training and drills for a volunteer.
 - C. The total amount of time expended by a volunteer on administrative and other support services, including but not limited to:
 - (1) Fund-raising.
 - (2) Providing facility or equipment maintenance.
 - (3) Financial bookkeeping.
 - D. The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company.
 - E. The total number of years the volunteer has served.
3. **Eligible Entities.** The Volunteer Service Credit Program is available to residents of the Borough who are volunteers of the Scottsdale Borough Volunteer Fire Company.
4. **Eligibility Period.** A volunteer must meet the minimum criteria under this section during the eligibility period to qualify for the tax credits established under this section.
 - A. For 2019, the eligibility period under the Volunteer Service Credit Program shall run from January 1, 2019, through December 31, 2019.
 - B. For 2020, and each subsequent year thereafter, the eligibility period shall run from January 1 until December 31.
5. **Recordkeeping.** The Chief of the volunteer fire company listed under Subsection 3 shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. Service logs shall be subject to review by the Borough, the State Fire Commissioner and the State Auditor General. The Chief shall annually transmit to the Borough a notarized eligibility list of all volunteers that have

- met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Borough no later than January 14 of each year. The Chief shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.
6. **Application.** Volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification to their Chief. The Chief shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program, and forward it to the Borough Secretary. Applications shall not be accepted by the Borough after April 1 of each year. Any false or misleading information given to secure a tax credit or rebate hereunder shall be punishable in accordance with Pennsylvania law relating to same.
 7. **Municipal Review.** The Borough Secretary shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. Borough Council shall approve all applicants that are on the notarized eligibility list. All applicants approved by Borough Council shall be issued a tax credit certificate by the Borough Secretary.
 8. **Official Tax Credit Register.** The Borough shall keep an official tax credit register of all active volunteers that were issued tax credit certificates. The Borough shall issue updates, as needed, of the official tax credit register to the following:
 - A. Borough Council;
 - B. Chief of the Volunteer Fire Company;
 - C. Tax officer for the Westmoreland County Tax Collection District; and
 - D. The Borough Tax Collector.
 9. **Injured Volunteers.**
 - A. An emergency responder injured during an emergency response call may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call with the Scottdale Volunteer Fire Company.
 - B. An injured emergency responder shall provide documentation from a licensed physician with the application required under this section stating that their injury prevents them from performing duties to qualify as an active volunteer. In such a case, the injured emergency responder shall be deemed an active volunteer for that tax year.
 - C. An injured emergency responder shall annually submit the application required under this section, along with updated documentation from a licensed physician stating that the injury still

exists and prevents them from qualifying as an active volunteer. The injured emergency responder shall again be deemed an active volunteer for that tax year. An injured emergency responder shall only be deemed an active volunteer for a maximum of five consecutive tax years.

§ 24-704. Earned Income Tax Credit. [Ord. No. 1198, 8/13/2018]

1. **Tax Credit.** Each active volunteer who has been certified under the Borough's Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$200 of the earned income tax levied by the Borough. When an active volunteer's earned income tax liability is less than the amount of the tax credit, the tax credit shall equal the individual's tax liability.
2. **Claim.** An active volunteer with a tax credit certificate may file a claim for the tax credit on their municipality's earned income tax liability when filing a final return for the preceding calendar year with the tax officer for the Westmoreland County Tax Collection District.
3. **Rejection of Tax Credit Claim.**
 - A. The tax officer shall reject a claim for a tax credit if the taxpayer is not on the official tax credit register issued by the Borough Secretary.
 - B. If the tax officer rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to § 24-706.
 - C. Taxpayers shall have 30 days from the date of the rejection letter to appeal the decision of the tax officer.

§ 24-705. Real Property Tax Credit. [Ord. No. 1198, 8/13/2018]

1. **Tax Credit.** Each active volunteer who has been certified under the Borough's Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 20% of the municipal tax liability on qualified real property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.
2. **Claim.**
 - A. An active volunteer with a tax credit certificate may file a claim for the tax credit on their qualified real property tax liability for the municipality's real estate tax levy. The tax credit shall be administered as a refund by the Borough Treasurer. An active volunteer shall file the following with the Borough Secretary:

- (1) A true and correct receipt from the Borough's real estate tax collector of the paid municipal real property taxes for the tax year which the claim is being filed.
 - (2) The tax credit certificate.
 - (3) Photo identification.
 - (4) Documentation that the tax paid was for qualified real property as defined in this Part.
- B. If the active volunteer provides all documents required under this subsection, the Borough Treasurer shall issue the tax refund to the active volunteer.
3. Rejection of the Tax Credit Claim.
- A. The Borough Secretary shall reject the claim for a municipal real property tax credit if the taxpayer fails to provide the documents required under Subsection 2A.
 - B. If the Borough Secretary rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to § 24-706.
 - C. Taxpayers shall have 30 days from the date of the rejection notice to appeal the decision of the Borough Secretary.

§ 24-706. Appeals. [Ord. No. 1198, 8/13/2018]

1. Earned Income Tax Credit Appeals.
 - A. Any taxpayer aggrieved by a decision under § 24-704 shall have a right to appeal said decision.
 - B. A taxpayer shall have 30 days from the date the decision was issued to appeal a decision or rejection of their claim. The appeal shall be filed on a form provided by the Borough and shall state, with specificity, the reason the taxpayer believes they are entitled to relief.
 - C. All appeals shall be heard by Scottsdale Borough Council. A hearing on any such appeal shall be scheduled before Council within 45 days from the date the appeal is filed. The taxpayer may request the hearing before Council be private. Otherwise, the hearing shall be open to the public. In the event the taxpayer requires additional time to present their case, Council may schedule an additional hearing or hearings on same.

- D. The taxpayer has a right to be represented by counsel at the hearing. Although no stenographic record is required to be kept, either Council or the Taxpayer may make a stenographic record of such proceedings at their own cost and expense.
 - E. Council shall issue a written decision to the taxpayer within 45 days of the date of the last hearing on the taxpayer's appeal, setting forth the reasons for same.
 - F. Any taxpayer aggrieved by a decision of Council shall have the right to appeal same to the Court of Common Pleas of Westmoreland County within 30 days of the date Council's written decision is issued.
 - G. Council's prior approval of an eligibility list containing the taxpayer's name shall not be dispositive of the Taxpayer's entitlement to the credit at issue when the basis for denial relates to a subsequent contest of the taxpayer's eligibility to receive the credit.
2. Real Property Tax Credit Appeals.
- A. Any taxpayer aggrieved by a decision under § 24-705 shall have a right to appeal said decision.
 - B. A taxpayer shall have 30 days from the date the decision was issued to appeal a decision or rejection of their claim. The appeal shall be filed on a form provided by the Borough and shall state, with specificity, the reason the taxpayer believes they are entitled to relief.
 - C. All appeals shall be heard by Scottdale Borough Council. A hearing on any such appeal shall be scheduled before Council within 45 days from the date the appeal is filed. The taxpayer may request the hearing before Council be private. Otherwise, the hearing shall be open to the public. In the event the taxpayer requires additional time to present their case, Council may schedule an additional hearing or hearings on same.
 - D. The taxpayer has a right to be represented by counsel at the hearing. Although no stenographic record is required to be kept, either Council or the taxpayer may make a stenographic record of such proceedings at their own cost and expense.
 - E. Council shall issue a written decision to the taxpayer within 45 days of the date of the last hearing on the taxpayer's appeal, setting forth the reasons for same.
 - F. Any taxpayer aggrieved by a decision of Council shall have the right to appeal same to the Court of Common Pleas of Westmoreland County within 30 days of the date Council's written decision is issued.

- G. Council's prior approval of an eligibility list containing the taxpayer's name shall not be dispositive of the taxpayer's entitlement to the rebate at issue when the basis for denial relates to a subsequent contest of the taxpayer's eligibility to receive the rebate.

§ 24-707. Severability. [Ord. No. 1198, 8/13/2018]

In the event that any provision, section, sentence, clause, or part of this Part is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Part, it being the intent of the Borough that such remainder shall be and shall remain in full force and effect and for this purpose the provisions of this Part are hereby declared to be severable.

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PART 8
FIRE TAX

§ 24-801. Tax Imposed. [Ord. No. 1199, 10/8/2018]

Beginning January 1, 2019, and for each year thereafter, a tax equal to two mills is hereby assessed and imposed upon all taxable real property within the geopolitical boundaries of the Borough.

§ 24-802. Payment of Tax. [Ord. No. 1199, 10/8/2018]

Such tax shall be assessed on an annual basis and be collected by the Scottsdale Borough Tax Collector in addition to the general real property tax already imposed by the Borough for general purposes. Such tax shall be payable along and consistent with the Borough's general real property tax, each beginning in the spring of 2019 and each year thereafter. Such tax shall constitute and be treated as delinquent tax lien on the property.

§ 24-803. Collection. [Ord. No. 1199, 10/8/2018]

The Borough may collect any unpaid tax under this Part by an action in assumpsit or any other means permitted by law, including, but not limited to, an action under the Municipal Claims Collections Practices Act. In addition to the collection of any amounts due, and any additional penalties or interest accumulated thereupon, the Borough shall be entitled to recover all costs incurred in collection, including its reasonable attorney's fees in any such proceedings. The Borough may also refer any such delinquency to the Westmoreland County Tax Claims Office for collection through tax delinquency proceedings.

§ 24-804. Purpose and Use of Funds. [Ord. No. 1199, 10/8/2018]

Amounts collected from the within fire tax shall be set aside by the Borough, dedicated and limited to the providing of assistance to the VFD for training and/or in the purchase of fire apparatus, rescue and other lifesaving equipment and supplies for the use of the VFD for fire, rescue and lifesaving services within the geopolitical boundaries of the Borough.

§ 24-805. Method of Payment and Accounting. [Ord. No. 1199, 10/8/2018]

Funds collected under this tax shall only be expended for training and/or purchases of fire apparatus, rescue and other lifesaving equipment and supplies for the use of the VFD that have received prior approval of Borough Council at a duly authorized public meeting. All expenditures shall be supported by invoices, receipts and or other documentation as Council may require to support same. Funds may be paid over from the Borough directly to the vendor supplying the training service and/or the fire apparatus, rescue and other lifesaving equipment, supplies, or paid over to the VFD to reimburse same for training and/or the purchase of fire apparatus, rescue and other lifesaving equipment and supplies for the use of the VFD which have been previously approved by Council. The VFD shall account for the expenditure of all funds received from the Borough using generally accepted,

standardized and recognized accounting practices. Council may, at any time, request an accounting from the VFD of any funds it expends from fire tax revenues.

§ 24-806. Incorporation into Tax Collection Ordinances. [Ord. No. 1199, 10/8/2018]

The terms and provisions of this Part, and all revenues collected and expenditures made thereunder, shall be incorporated into the Borough's Tax Collection Ordinance and the Borough's annual budget beginning January 1, 2019, and for all years thereafter.

§ 24-807. Severability. [Ord. No. 1199, 10/8/2018]

The terms and provisions of this Part are severable. In the event any term or provision contained herein is declared to be void or invalid by a court of competent jurisdiction, then the remaining terms and provisions shall continue in full force and effect.

§ 24-808. Effective Date. [Ord. No. 1199, 10/8/2018]

The terms, provisions, requirements and obligations under this Part shall be effective January 1, 2019, and shall continue in full force and effect unless otherwise modified or repealed by the Council of Scottsdale Borough.

PART 9

LERTA EXEMPTIONS

§ 24-901. Definitions. [Ord. No. 2109, 6/24/2021]

As used in this Part, the following words and phrases shall have the meanings set forth hereafter:

DETERIORATED PROPERTY — Any industrial, commercial, or other business property owned by an individual, association, or corporation, and located in a deteriorating area as hereinafter provided, any property approved as an "institutional conversion" as same is defined in the Borough of Scottdale Zoning Ordinance,⁷ or any such property which has been the subject of an order by a government agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.

IMPROVEMENT — Repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use or amending, or is brought into compliance with laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

LOCAL TAXING AUTHORITY — A county, borough, institution district or school district having authority to levy real property taxes, including, but not limited to, the Borough of Scottdale, the County of Westmoreland and the Southmoreland School District.

MUNICIPAL GOVERNING BODY — The Council of the Borough of Scottdale.

§ 24-902. Areas Designated for Exemption. [Ord. No. 2109, 6/24/2021]

The following areas located in Scottdale Borough shall be designated as deteriorated areas thereby qualify for tax exemption under the "LERTA":

- A. All properties within the "Downtown Lerta Map" attached hereto, made a part hereof and marked Exhibit "A";⁸
- B. All properties within the Scottdale Historical District Map attached hereto, made a part hereof and marked Exhibit "B";⁹

7. Editor's Note: See Ch. 27, Zoning.

8. Editor's Note: Exhibit A is included as an attachment to this chapter.

9. Editor's Note: Exhibit B is included as an attachment to this chapter.

- C. All industrial, commercial, or other business properties specifically designated for LERTA treatment as set forth on the LERTA Properties List attached hereto, made a part hereof and marked Exhibit "C";¹⁰
- D. All properties within the I-1 General Industrial Zones under the Scottsdale Borough Zoning Ordinance;¹¹
- E. All properties approved for institutional conversions under the Scottsdale Borough Zoning Ordinance;
- F. Any other industrial, commercial, or other business property which has been the subject of an order by a government agency, including, but not limited to, an order of the Borough of Scottsdale, requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations regardless of their location within the Borough.

§ 24-903. Schedule of Exemption. [Ord. No. 2109, 6/24/2021]

- 1. The properties designated in § 24-902 herein shall be eligible to participate in tax exemption under the "LERTA," provided all taxes and/or assessments due any local taxing authority are paid in full at the time the property becomes eligible for the exemption properties designated in § 24-902 will not be eligible for the exemption unless all other taxes or assessments on the property have been paid in full at the time the Board of Assessment of Westmoreland County notifies the taxpayer and the local taxing authority of the reassessment and the amounts of the assessment eligible for exemption as set forth in § 24-904 hereafter.
- 2. The exemption for properties qualifying for tax exemption shall apply only to those properties on which improvements were commenced or occupancy initiated, whichever is later, on or after the date of adoption of this Part.
- 3. The exemption from taxes on the improvements to the designated areas within Scottsdale Borough shall be on the following schedule:

Year	Percentage of Assessed Value of Improvements Subject to Exemption
1	100%
2	100%
3	75%
4	50%
5	25%

10. Editor's Note: Exhibit C is included as an attachment to this chapter.

11. Editor's Note: See Ch. 27, Zoning.

Year	Percentage of Assessed Value of Improvements Subject to Exemption
6	0%

4. The above-stated exemptions shall commence on the date that the improvement to the property is occupied or when the occupancy permit has been issued, whichever occurs first.
5. The exemption from taxes shall be limited to the additional assessment valuation attributable to the actual costs of new construction or improvements to deteriorated property.
6. The exemption from taxes authorized by this Part shall be upon the property exempted and shall not terminate upon the sale or exchange of property.
7. No tax exemption shall be granted if the property owner does not comply with any and/or all permit requirements of the Borough of Scottsdale, or fails to pay all other taxes and/or assessments on the property as they come due.

§ 24-904. Procedure For Obtaining Exemption. [Ord. No. 2109, 6/24/2021]

1. Any person desiring tax exemption pursuant to this Part shall notify the taxing authority of the Borough of Scottsdale, in writing, at a time a building permit is secured, or if no building permit is required, at the time construction is commenced. No application shall be filed later than 60 days from the date the building permit is secured, or if no building permit is required, within 60 days of the day construction is commenced. If construction had commenced at the time of adoption of this Part, application shall be made within 60 days of the occupancy of the property.
2. The taxing authority of the Borough of Scottsdale shall provide the form, which may be the same form to be used with respect to the Southmoreland School District or the County of Westmoreland, upon which notice of the request for tax exemption shall be requested. The form shall request the following information:
 - A. The name and address of the property owner;
 - B. The date the building permit was issued for improvements, or if no permit is required, the anticipated start of construction;
 - C. The address of the property for which the exemption is being requested;
 - D. The zoning classification of the property for which tax exemption is being requested;

- E. The type or nature of the improvements, construction or reconstruction;
 - F. The anticipated uses of the improvements;
 - G. The anticipated cost of the improvements; and
 - H. The anticipated completion date of the improvements.
3. Upon receipt of the request for tax exemption, a copy of the exemption request shall be forwarded to the Board of Assessment of Westmoreland County. The Board of Assessment Westmoreland County, after completion of the new construction or improvement, shall separately assessed the new construction or improvement and calculate the amount of the assessment publishable for tax exemption in accordance with the schedule established by the local taxing authority. Thereafter, the Board of Assessment of Westmoreland County shall notify the taxpayer and the local taxing authority of the reassessment and the amounts of the assessment eligible for exemption.
4. Appeals from the reassessment in the amounts eligible for exemption may be taken by the taxpayer or the local taxing authority as provided by law.

§ 24-905. Termination. [Ord. No. 2109, 6/24/2021]

This Part shall continue in full force and effect unless terminated by subsequent ordinance or on the twenty-year anniversary of the date of its enactment, whichever occurs first. In the event the Council of Scottsdale Borough desires to terminate this Part or the ordinance expires by its own terms, any taxpayer who has received or applied for the exemption granted by this Part prior to the termination thereof, shall, if said exemption is granted, be entitled to the exemption for the full term of years authorized under § 24-903, Subsection 3, above. Nothing in this section shall be deemed or construed to prevent the Council of Scottsdale Borough from renewing or extending the provisions contained herein by ordinance enacted hereafter; provided, however, that nothing in any extension or renewal by the Borough shall be deemed or construed to bind or require any other local taxing authority to extend or renew any similar exemption past its scheduled expiration date.

§ 24-906. Severability. [Ord. No. 2109, 6/24/2021]

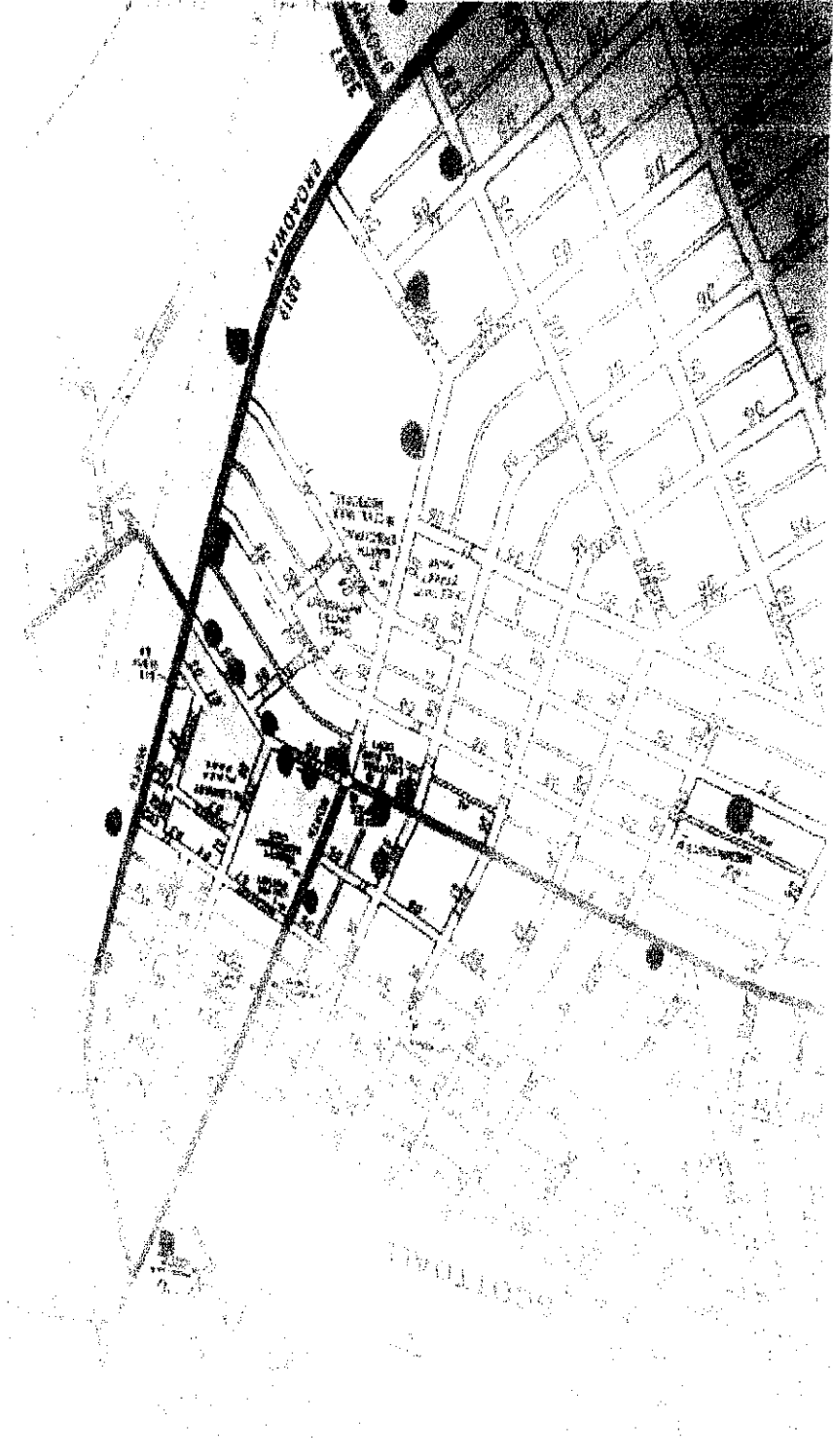
If any word, phrase, section, sentence, clause or part of this Part is found to be illegal, invalid or unconstitutional, such illegality, invalidity or unconstitutionality shall not affect or impair any of the remaining words, phrases, sections, sentences, clauses or parts of this Part. It is hereby declared to be the intent of the Council of Scottsdale Borough that this Part would have been adopted had such illegal, invalid or unconstitutional word, phrase, section, sentence, clause or part thereof had not been included therein.

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24 Attachment 2

Exhibit "A" – Scottsdale Downtown LERTA MAP
[Ord. No. 2109, 6/24/2021]

EXHIBIT "A" – SCOTTDALE DOWNTOWN LERTA MAP



C

C

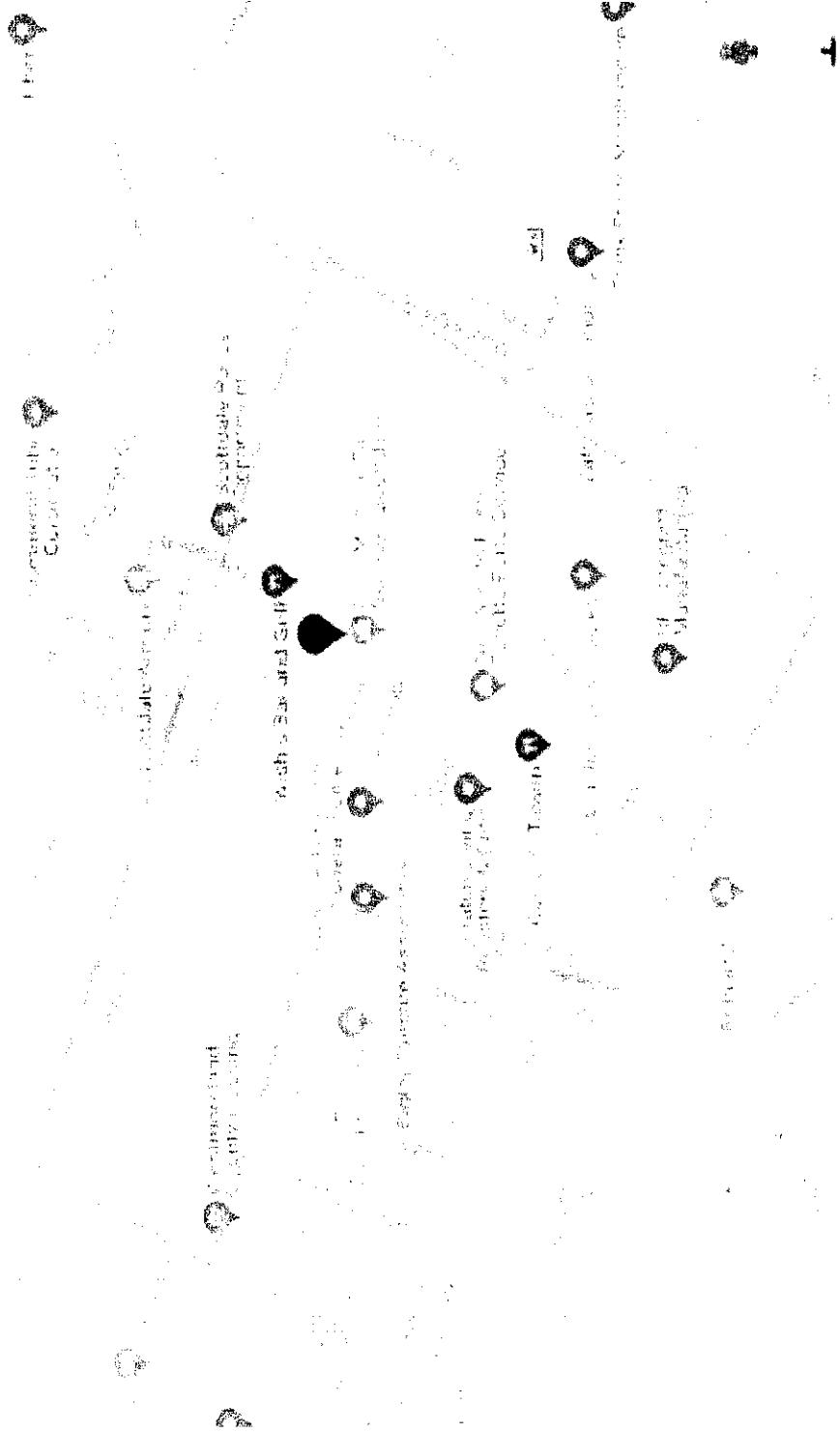
C

TAXATION, SPECIAL

24 Attachment 3

**Exhibit "B" – Scottdale Historical District Map
[Ord. No. 2109, 6/24/2021]**

EXHIBIT "B" – SCOTSDALE HISTORICAL DISTRICT MAP





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24 Attachment 4

**Exhibit "C" – LERTA Properties List
[Ord. No. 2109, 6/24/2021]**

EXHIBIT "C" – LERTA PROPERTIES LIST

**Wellspring Church
Tax Map #30-02-02-0-395**

**American Legion
Tax Map # 30-01-15-0-021**

**Central Grade Building
30-02-02-0-597**

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TAXATION, SPECIAL

24 Attachment 1

Borough of Scottdale

LOCAL TAXPAYERS BILL OF RIGHTS: SCHEDULES

Schedule 2

**DISCLOSURE STATEMENT UNDER
THE LOCAL TAXPAYERS BILL OF RIGHTS**

It is the obligation of all taxpayers to file all local tax returns voluntarily and pay all local taxes to which they are subject. However, when the duly appointed or elected tax collector or tax collection agency for the municipality and/or school district in which the taxpayer resides determines that a required return has not been filed, or a tax liability has not been paid, the Local Taxpayers Bill of Rights grants certain legal rights to taxpayers, and imposes obligations on taxing authorities to ensure that equity and fairness guide local governments in the collection of taxes. In addition, the Local Taxpayers Bill of Rights provides the local government entity with certain legal methods to enforce taxpayer obligations. This Disclosure Statement sets forth your rights as a taxpayer in connection with any audit, examination, appeal or refund claim of taxes for the Borough of Scottdale, and any enforcement or collection actions taken by the Tax Collector, Kathleen Zaffina on behalf of the Borough of Scottdale.

Applicability/Eligible Taxes

This Disclosure Statement applies to all eligible taxes levied by the Borough of Scottdale. For this purpose, eligible taxes do not include real property taxes. The specific eligible tax(es) levied by the Borough of Scottdale are: (1) per capita tax; (2) occupation privilege tax. Unless expressly provided in the Local Taxpayers Bill Rights, the failure of any person acting on behalf of the Tax Administrator to comply with any provisions of this Disclosure Statement, related regulations or the Local Taxpayers Bill of Rights will not excuse the taxpayer from paying the taxes owed.

Audits/or Examinations

If we contact you about your tax return or payment of any eligible taxes, we will send you a letter with either a request for more information or a reason why we believe a change to your return or taxes may be needed. If we request information, you will have thirty (30) calendar days from the date of the mailing to respond. Reasonable extensions of such time will be granted upon application for good cause. We will notify you of the procedures to obtain an extension with our initial request for tax information. Our initial inquiry may include taxes required to be paid or tax returns required to be filed no more than three (3) years prior to the mailing date of our notice. If you give us the requested information or provide an explanation, we may or may not agree with you. If we do not agree with you, we will explain in writing our reasons for asserting that you owe us tax (which we call "an underpayment"). Our explanation will include: (1) the tax period or periods for which the underpayment is asserted; (2) the amount of the underpayment detailed by tax period, (3) the legal basis upon which we have relied to determine that an underpayment exists; and (4) an itemization of the revisions made by us to your return or report that results in our decision that an underpayment exists. If you agree with our changes, you should pay the additional tax.

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Requests for Prior Year Returns

An initial request by the Tax Administrator into prior year returns may cover tax returns required to be filed as far back as three (3) years prior to the mailing date of the notice. If the Tax Administrator determines that the taxpayer failed to file a tax return, under-reported income or failed to pay a tax for one or more of the tax periods covered by the initial request, the Tax Administrator may request additional information. The Tax Administrator may also require a taxpayer to provide copies of federal and Pennsylvania tax returns when the Tax Administrator can show that the taxpayer's Federal tax return(s) is (are) reasonably necessary for the enforcement or collection tax, and the information is not available from other sources or the Pennsylvania Department of Revenue.

Appeals of Decisions

If we notify you that you owe more tax (what we call an "assessment") and you do not agree with our decision, you may appeal or seek review by filing a petition for reassessment within 90 days of the date of the mailing of the assessment notice. The Petition must either be in our hands or postmarked by the U.S. Postal Service within this ninety (90) day period. Receipts from other carriers (such as Federal Express) are not accepted as proof of delivery.

Your Petition must explain the legal basis your position and include all supporting documents. For your convenience, a form for submission of a Petition is available at 26 Hill Street, Scottdale, Pennsylvania 15683. Your Petition must be mailed or delivered to the attention of Borough of Scottdale at the following address: 10 Mt. Pleasant Road, Scottdale, Pennsylvania 15683. A decision by the Appeals Board, which is the Scottdale Borough Council acting in Executive Session, will be made within sixty (60) days of the date your complete and accurate Petition is received. If you do not agree with the decision of the Governing Body in Executive Session, you may appeal to the appropriate Court of Common Pleas of Westmoreland County. You must file your appeal within thirty (30) days after notice of the decision of the Governing Body in Executive Session.

Refunds

You may file a claim for refund ("Refund Claim") if you think you paid too much tax (what we call an "overpayment"). You must file the Refund Claim within three (3) years of the due date for filing the return as extended or one year after actual payment of the tax, whichever is later. If no report or local tax return is required for the tax, the Refund Claim must be made within 3 years after the due date for payment of the tax or within one year after actual payment of the tax, whichever is later. If your Refund Claim relates to amounts paid as a result of a notice asserting an underpayment of tax, your request for Refund Claim must be filed within one (1) year of the date of payment. Refund Claims must be made on forms prescribed by us and must include supporting documentation. You can obtain forms for Refund Claims by contacting us at Borough of Scottdale, 10 Mt. Pleasant Road, Scottdale, PA 15683, (724) 887-8220. Your Refund Claim must be filed with us at 10 Mt. Pleasant Road, Scottdale, Pennsylvania 15683. If you file a tax return showing an overpayment of tax, we will treat that as a request for a cash refund unless you indicate otherwise. If your Refund Claim is denied, you may file a Petition contesting the denial of the refund. Any Petition must be filed within the same time limits that apply for a Refund Claim. Alternatively, you may file a Petition

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for a refund without first filing a Refund Claim. A decision by the Governing Body in Executive Session will be made within sixty (60) days of the date your complete and accurate Petition is received. The Appeals Petition form must be used to request a review of a Refund Claim denial. Your Petition must be mailed or delivered to the Borough of Scottsdale at the following address: 10 Mt. Pleasant Road, Scottsdale, Pennsylvania 15683.

Enforcement Procedures

Once it has been determined that you owe a tax, we will take all action we are legally permitted to take to enforce our claim. Such action may include obtaining additional information from you, auditing your records, entering into a settlement with you of the disputed amount of the tax, or obtaining liens on your property, wage attachments, levies, and seizures and sales of your property in appropriate circumstances. We may enter into a written agreement with you for payment of the tax in installments if we believe that such an agreement will facilitate collection. We may also impose interest and applicable penalties on the tax you owe, and may seek criminal prosecution of you in appropriate circumstances.

Tax Information Confidentiality

Information gained by the Tax Administrator or Governing Body as a result of any audit, return, report, investigation, hearing, appeal or verification shall be confidential. However, confidentiality will not preclude disclosure for official purposes, whether in connection with legal proceedings or otherwise, and it will not preclude disclosure to the extent required by applicable law.

Taxpayer Complaints

If you have a complaint about any action relating to the political subdivision's taxes, Barry D. Whoric may be contacted in writing at 10 Mt. Pleasant Road, Scottsdale, Pennsylvania 15683. This individual will attempt to facilitate resolution of your complaint by working with the appropriate personnel of the Tax Administrator and/or Governing Body.

For more information, please contact Kathleen Zaffina, 26 Hill Street, Scottsdale, Pennsylvania 15683, (724) 887-7040.

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Schedule 3

PETITION FOR APPEAL AND REFUND

INSTRUCTIONS: This form is to be used by taxpayers appealing an assessment of tax by the Tax Administrator or an appeal of a denial of a claim for refund by the Tax Administrator. Please complete Petition using blue or black ink, or type Petition. Attach a copy of the Assessment Notice being appealed, or if seeking a refund, proof that such tax was paid. Mail this Petition to the Borough of Scottsdale, 10 Mt. Pleasant Road, Scottsdale, PA 15687. Petitions appealing an Assessment Notice must be received by the Governing Body within 90 days of the date of the Assessment Notice. Petitions for refunds must be received by the Governing Body within the later of: (a) three years of the due date for filing the return or (b) one year after actual payment of the tax. Petitions filed via U.S. Postal Service are considered filed as of the postmark date. Petitions filed via any other method are considered filed on the date received. Answer all questions below as completely as possible. If an item is not applicable, enter "N/A."

SECTION A: TAXPAYER INFORMATION

Last Name First Name Middle Initial

Street Address: _____

City State County Zip Code

Phone Number: (____) _____ Fax Number: (____) _____

Previous Street Address (if applicable): _____

City State County Zip Code

Social Security No.: _____

Taxpayer Identification No.: _____

SECTION B: TAX INFORMATION

Type of Tax: _____

Is this Petition for a Refund? _____ Yes _____ No If so, what amount? \$ _____

Tax Year: _____ Quarter: _____

Assessment Notice Mailing Date: _____

School District: _____

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Borough: _____

Township: _____

City: _____

Town: _____

County: _____

SECTION C: TAX REPRESENTATIVE INFORMATION

COMPLETE INFORMATION FOR TAX REPRESENTATIVE (if applicable)

Send all copies of Correspondence to: _____ Representative

Last Name	First Name	Middle Initial
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Is Representative an _____ Attorney _____ Certified Public Accountant _____

Other Accountant _____ Other Tax Advisor _____

Business Name: _____

Street Address: _____

City	State	County	Zip Code
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Phone Number: (____) _____ Fax Number: (____) _____

SECTION D: RELIEF REQUESTED & ARGUMENTS

Explain the relief requested:

SCOTTDALE CODE

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Petitions for refund must be accompanied by proof of payment of the tax.

SECTION E: SIGNATURE

All Petitions must be signed by Petitioner or an authorized representative. If signed by an authorized representative, written authorization for the representative to sign on Petitioner's behalf must accompany the Petition.

Under penalties prescribed by law, I hereby certify that this Petition has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Petition are true and correct.

Signature: _____
(Taxpayer or Authorized Representative)

Print Name: _____
(Taxpayer or Authorized Representative)

Title: _____

Date: _____

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Schedule 4

**ADMINISTRATIVE APPEAL PROCEDURES APPLICABLE TO
PETITIONS FOR APPEAL AND REFUND**

I. GENERAL.

If the taxpayer does not agree with the local Tax Administrator's (hereinafter "Administrator") assessment or determination of refund claim, the taxpayer may file an appeal by Petition to the Governing Body requesting a review of the Administrator's assessment or determination of refund claim.

II. OBTAINING AN APPEAL.

A. To obtain an appeal, a taxpayer must complete a Petition form and timely file it with the Borough of Scottdale and mail it to the Administrator's address indicated in Section V(D) below.

III. FORM AND CONTENT OF THE PETITION.

A. The Petition must include all of the following information:

1. Petitioner's name, address, phone number and contact person (if any).
2. Petitioner's Social Security number, account number or taxpayer identification number.
3. Type of tax.
4. Tax year and/or quarter.
5. School district and/or borough, township, city, town or county.
6. Name, address and phone number of authorized representative (if any).
7. Relief the Petitioner is requesting.
8. Petitioner's argument(s) in support of the relief requested.
9. Signature of Petitioner.

IV. FORWARDING APPEAL.

A. Upon receipt of the taxpayer's Petition, the Administrator shall forward the Petition immediately to the Governing Body.

B. The Governing Body shall issue a written decision on the taxpayer's Petition within sixty (60) days of the date on which a complete and accurate Petition is received from the taxpayer.

SCOTTDALE CODE

- C. In evaluating and making a decision as to any Petition, the Governing Body shall apply the principles of law and equity.

V. DEADLINES FOR FILING.

A. Refund Petitions.

If a taxpayer determines that he or she has paid a tax to which he or she is not subject, a Petition for refund of the overpaid local tax must be filed with the Administrator.

1. Refund Petitions shall be filed within 3 years after the due date for filing the report or return, as extended or 1 year after actual payment of the tax, whichever is later.
2. If no report or return is required, the refund Petition shall be filed within 3 years after the due date for payment of the tax to be refunded or within 1 year after actual payment, whichever is later.

B. Petitions for Reassessment.

Any taxpayer who disagrees with an assessment or determination of a local tax may petition the Governing Body for a reevaluation of the taxpayer's assessment.

1. Petitions for reassessment of a tax shall be filed with the Administrator within 90 days of the date of the Assessment Notice.

C. Timely Filing.

A Petition for refund or Petition for reassessment is timely filed if the letter transmitting the Petition is postmarked by the United States Postal Service on or before the final day on which the Petition must be filed.

D. Mailing Address.

Petitions shall be mailed to the following address:

Borough of Scottsdale
10 Mt. Pleasant Road
Scottsdale, PA 15683

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Schedule 5

**INITIAL REFUND CLAIM PROCEDURES - FOR DISTRIBUTION
WITH INITIAL REFUND CLAIM FORM**

1. FORM AND CONTENT OF THE REFUND CLAIM.

A. The Initial Refund Claim must include the following information:

1. Taxpayer's name, address, phone number and contact person (if any).
2. Taxpayer's Social Security number, account number or taxpayer identification number.
3. Type of tax.
4. Tax year and/or quarter.
5. School district and/or borough, township or city.
6. Name, address and phone number of authorized representative (if any).
7. Taxpayer's explanation and argument(s) in support of the Refund Claim.
8. Signature of taxpayer.

II. DEADLINES FOR FILING.

A. Refund Claims.

If taxpayer determines that he or she has paid a tax to which he or she is not subject, or has overpaid a tax, a Refund Claim for such tax must be filed with the Tax Administrator within the following time limits:

1. Refund Claims shall be filed within three (3) years after the due date for filing the report or return, as extended or one (1) year after actual payment of the tax, whichever is later.
2. If no report or return is required, the Refund Claim shall be filed within three (3) years after the due date for payment of the tax to be refunded or within one (1) year after actual payment, whichever is later.

B. Timely Filing.

A Refund Claim is timely filed if the letter transmitting the Refund Claim is postmarked by the United States Postal Service on or before the final day on which the Refund Claim is required to be filed.

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C. Mailing Address.

Refund Claims should be mailed to the following address:

Attention: Kathleen Zaffina
26 Hill Street
Scottsdale, PA 15686

TAXATION, SPECIAL

Schedule 6

INITIAL REFUND CLAIM FORM

INSTRUCTIONS: This form is to be used by taxpayers seeking an initial claim for refund from the Borough of Scottsdale. Taxpayers whose initial refund claim has been denied and are appealing such denial must file a Petition for refund with the Scottsdale Borough Council. Please complete this form using blue or black ink, or type this form. Attach proof that the tax for which you are seeking a refund was paid. Mail this form to Kathleen Zaffina, Tax Collector, 26 Hill Street, Scottsdale, Pennsylvania 15683 (hereinafter the "Tax Administrator"). Refund Claims must be received by the Tax Administrator within the later of: (a) three years of the due date for filing the tax return; or (b) one year after actual payment of the tax. Refund Claims filed via U.S. Postal Service are considered filed as of the postmark date. Refund Claims filed via any other method are considered filed on the date received. Answer all questions below as fully as possible. If an item is not applicable, enter "N/A."

SECTION A: TAXPAYER INFORMATION

Last Name First Name Middle Initial

Street Address: _____

City State County Zip Code

Phone Number: (____) _____ Fax Number: (____) _____

Previous Street Address (if applicable): _____

City State County Zip Code

Social Security No.: _____

Taxpayer Identification No.: _____

SECTION B: TAX INFORMATION

Type of Tax: _____

Amount of Refund Claim \$ _____

Tax Year: _____ Quarter: _____

School District: _____

Borough: _____

SCOTTDALE CODE

Township: _____

City: _____

Town: _____

County: _____

SECTION C: TAX REPRESENTATIVE INFORMATION

COMPLETE INFORMATION FOR TAX REPRESENTATIVE (if applicable)

Send all copies of Correspondence to: _____ Representative

Last Name

First Name

Middle Initial

Is Representative an _____ Attorney _____ Certified Public Accountant _____

Other Accountant _____ Other Tax Advisor

Business Name: _____

Street Address: _____

City

State

County

Zip Code

Phone Number: (____) _____ Fax Number: (____) _____

SECTION D: RELIEF REQUESTED & ARGUMENTS

Explain the relief requested:

TAXATION, SPECIAL

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Petitions for refund must be accompanied by proof of payment of the tax.

SECTION E: SIGNATURE

All Petitions must be signed by Petitioner or an authorized representative. If signed by an authorized representative, written authorization for the representative to sign on Petitioner's behalf must accompany the Petition.

Under penalties prescribed by law, I hereby certify that this Petition has been examined by me and that to the best of my knowledge, information and belief, the facts contained in the Petition are true and correct.

Signature: _____

Print Name: _____

Title: _____

Date: _____

SCOTTDALE CODE

Schedule 7

REQUEST FOR EXTENSION OF TIME TO PROVIDE INFORMATION

This Notice explains certain rights you have with respect to the request for information. You should read this Notice carefully, as your rights may expire if you do not follow the instructions within prescribed time limits.

Under Pennsylvania law, we are required to allow you thirty (30) calendar days to respond to our request for information. This thirty (30) day period is measured from our date of mailing the request for information. You must respond by either providing our Tax Administrator with the requested information, or requesting an extension of time in which to provide the information that we have requested. If you need an extension of time, please send a written request, specifying the reasons for the extension and the facts supporting those reasons, to the attention of the following person at the following address: Kathleen Zaffina, 26 Hill Street, Scottdale, Pennsylvania 15683.

A reasonable extension of time will be granted for good cause. Absent extraordinary circumstances, we will grant no longer than a thirty (30) day extension of time. The Tax Administrator will notify you in writing of whether an extension of time has been granted. If the request is granted, the Tax Administrator also will inform you of the amount of the time extension. If your request for an extension of time is denied, the Tax Administrator will inform you of the basis for the denial and that you must provide the requested information immediately.

TAXATION, SPECIAL

Schedule 8

TAXPAYER NOTICE

[Form of notification to be included by Tax Administrator with any assessment, audit, determination, review or collection of an eligible tax.]

Kathleen Zaffina
26 Hill Street
Scottsdale, PA 15683

AVAILABILITY OF DISCLOSURE STATEMENT PURSUANT TO THE LOCAL TAX-PAYERS BILL OF RIGHTS

Taxpayer Name and Address

Re: Per Capita Tax, Occupation Privilege Tax

YOU ARE ENTITLED TO RECEIVE A DISCLOSURE STATEMENT THAT SETS FORTH A WRITTEN EXPLANATION OF YOUR RIGHTS WITH REGARD TO THE ASSESSMENT, AUDIT, DETERMINATION, REVIEW, APPEAL, ENFORCEMENT, REFUND AND COLLECTION OF LOCAL TAXES BY CALLING KATHLEEN ZAFFINA AT (724) 887-7040 DURING THE HOURS OF 9:00 A.M. to 5:00 P.M. ON ANY WEEKDAY OTHER THAN A HOLIDAY.

YOU MAY REQUEST A COPY IN PERSON, BY TELEPHONE OR BY MAKING A REQUEST TO THE FOLLOWING ADDRESS: KATHLEEN ZAFFINA, TAX COLLECTOR, 26 HILL STREET, SCOTTDALE, PA 15683

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