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PART 1
REALTY TRANSFER TAX

§ 101. Short Title. [Ord. 680, 1/19/1989, § 1]

This Part shall be known as the "Realty Transfer Tax Ordinance of the Borough of Elizabethtown, Lancaster County, Pennsylvania."

§ 102. Authority. [Ord. 680, 1/19/1989, § 2]

This Realty Transfer Tax is levied under authority of Article XI-D, entitled "Local Real Estate Transfer Tax," of the Pennsylvania Real Estate Transfer Tax Act, which is a new Article added by Act 77-1986 (Act of July 2, 1986, No. 77, P.L._____) to the Pennsylvania Real Estate Transfer Tax Act, Act 14-1981, (Act of May 5, 1981, No. 14, P.L. 36) as amended. The Pennsylvania Real Estate Transfer Tax is codified at 72 P.S. § 8101-C et seq., and Article XI-D is codified at 72 P.S. § 8101-D et seq. This Realty Transfer Tax is also levied under authority of "The Local Tax Enabling Act," Act of December 31, 1965, P.L. 1257, as amended.

§ 103. Definitions. [Ord. 680, 1/19/1989, § 3]

The following words when used in this Part shall have the meanings ascribed to them in this § 103, except where the context clearly indicates a different meaning:

ASSOCIATION — A partnership, limited partnership, or any other form of unincorporated enterprise owned or conducted by two or more persons.

BOROUGH — The Borough of Elizabethtown, Lancaster County, Pennsylvania.

COLLECTOR — The Recorder of Deeds of Lancaster County, Pennsylvania, is hereby appointed collector of the tax levied by this Part.

CORPORATION — A corporation, joint-stock association, business trust or banking institution, which is organized under the laws of the Commonwealth of Pennsylvania, 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 to real estate within the Borough, 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 § 109 of this Part.

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 class of stock of the corporation is continuously owned by members of the same family. The business or agriculture shall not be deemed to include: (1) recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing; (2) 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; (3) fur farming; (4) stockyard and slaughterhouse operations, or (5) 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 or 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 the half blood or legal adoption shall be treated as if they were related by the whole blood.

PERSON — Every natural person, association or corporation, or entity of any kind. 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 —

- (1) All lands, tenements or hereditaments, 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.
- (2) A condominium unit.
- (3) A tenant-stockholder's interest in a cooperative housing corporation, trust or association under 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:

- (1) Derives 60% or more of its annual gross receipts from the ownership of disposition of real estate; or,
- (2) 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.

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

TITLE TO REAL ESTATE —

- (1) An 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
- (2) An interest in real estate enduring for a fixed period of years by which, either by reason of the length of the term of 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. 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 a rental charge to the new lessee is fixed or if a method for calculating the rental charge is established.

VALUE —

- (1) In the case of any bona fide sale of real estate at arm's length for actual consideration therefor, paid or to be paid, including liens or other encumbrances thereof 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 other real estate. Provided, that where the document 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.
- (2) 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, and 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 within the Borough determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio of assessed values to market values of the taxing Borough in which the Borough is located as established by the State Tax Equalization Board, or a commensurate part of the assessment where the assessment includes other real estate;
- (3) In the case of an easement or other interest in real estate the value of which is not determinable under clause one or two, the actual monetary worth of such interest.

- (4) 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 principal of the grantor or a related corporation, association or partnership and the grantee existing before or effective with the transfer. The singular shall include the plural and the masculine shall include the feminine and neuter.

§ 104. Imposition of Tax. [Ord. 680, 1/19/1989, § 4]

A tax is hereby levied and imposed, for general Borough purposes, on every real estate transaction, at the rate of 1% of the value of the real estate represented by the document involved in the real estate transaction.

- A. The tax shall be payable at the earlier of the time the document is presented for recording, within 30 days of acceptance of such document or within 30 days of becoming an acquired company.
- B. If the real estate is located partially within and partially outside the Borough, the tax shall be calculated on the value of the portion within the Borough.
- C. The tax imposed hereunder shall be due and payable to the collector, as a joint and several liability, by 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. In the case of an acquired company, the company shall also have liability for payment of the tax. All such persons shall also be liable for any penalties imposed under this Part.
- D. It is the intent of this Part that the entire burden of the tax imposed on a real estate transaction by the Borough and other political subdivisions shall not exceed the limitation prescribed in § 8 of the Local Tax Enabling Act, 53 P.S. § 6908, so that if any other political subdivision imposes a tax on real estate transactions taxed under this Part, the provisions of said § 8 shall apply.

§ 105. Evidence of Payment. [Ord. 680, 1/19/1989, § 5]

The payment of the tax imposed hereunder shall be evidenced by the collector affixing on the document an official stamp or writing setting forth the date of payment of the tax and amount of tax paid.

§ 106. Exempt Parties. [Ord. 680, 1/19/1989, § 6]

The United States, the Commonwealth of Pennsylvania, or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment of the tax imposed by this Part. The exception of such governmental bodies shall

not, however, relieve any other party to a real estate transaction from liability for the tax.

§ 107. Excluded Transactions. [Ord. 680, 1/19/1989, § 7; as amended by Ord. 829, 11/15/2001]

The tax imposed by this Part shall not be based upon:

- A. A transfer to the Commonwealth of Pennsylvania, or to any or its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed of 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 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 of division of kind for no or nominal actual consideration of property passed by testate or intestate succession and held by cotenants; however if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.
- F. A transfer between husband and wife, between persons who were previously husband and wife who 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 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 or property passing by testate or intestate succession from a personal representative of a descendant to the descendants; devisee or heir.
- H. A transfer for no or nominal actual consideration of 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

named. No such exemption shall be granted unless the collector 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:
 - (1) For no or nominal consideration between principal and agent or straw party; or,
 - (2) 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 of the grantee in his individual capacity if the grantee claims an exemption from taxation under this clause.
- L. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the Borough reasonably determines that the primary intent for such merger, consolidation of 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:
 - (1) The grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conservation, energy conservation, energy production, pollution control, warehousing or agriculture; and,
 - (2) 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 person 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 tax exempt status pursuant to § 501(c)(3) of the Internal Revenue Code of 1954, 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 due in \$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 § 107, the true, full and complete value of the transfer shall be shown on the statement of value. For leases of coal, oil, natural gas or minerals, the statement of value may be limited to an explanation of the reason such document is not subject to tax under this Part.

§ 108. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof. [Ord. 680, 1/19/1989, § 8]

Except as otherwise provided in § 107, documents which make, confirm or evidence any transfer of 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 Part, corporations and associations are entities separate from their members, partners, stockholders or shareholders.

§ 109. Acquired Company. [Ord. 680, 1/19/1989, § 9]

- 1. A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the change:
 - A. Does not affect the continuity of the company; and,
 - B. 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 there 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 to the collector for recording and for the affixation of the official stamp or writing evidencing payment of the tax. Such declaration shall set forth the value of real estate holdings of the acquired company in the Borough.

§ 110. Credits Against Tax. [Ord. 680, 1/19/1989, § 10]

1. Where there is a transfer of a residential property to 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 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. 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 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 § 110, 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.

§ 111. Statement of Value. [Ord. 680, 1/19/1989, § 11]

Every document lodged with or presented to the collector 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. The provisions of this § 111 shall not apply to any excludable real estate transfers which are exempt from taxation based on family

relationship, provided the relationship is specified in the deed, instrument or writing. Documents which are not to be recorded shall be presented to the collector and 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. Evidence of such payment shall be affixed to the original document and the certified copy. The certified copy and statement of value shall be filed with the collector.

§ 112. Unlawful Acts. [Ord. 680, 1/19/1989, § 12]

1. It shall be unlawful for any person to:
 - A. Make, execute, deliver, accept or present for recording or cause to be made, executed, delivered, accepted or presented for recording any document without the full amount of tax thereon being duly paid;
 - B. Fail to record a declaration of acquisition, as required by this Part;
 - C. Fraudulently affix to any document any forged evidence of payment;
or
 - D. Fail, neglect or refuse to comply with or violate other provisions of this part or any rules and regulations promulgated by the Borough under this part, or any rules and regulations of the Pennsylvania Department of Revenue to the extent applicable to the tax levied hereunder.
2. Any person violating any of the provisions of this § 112 shall be guilty of a summary offense.
3. A person who makes a false statement of value or declaration of acquisition, when he does not believe the statement or declaration to be true, is guilty of a misdemeanor of the second degree.

§ 113. Civil Penalties. [Ord. 680, 1/19/1989, § 13]

1. If any tax owing under the terms of this Part shall not be paid when due, 10% of the amount of the tax shall be added and collected as an initial penalty for nonpayment or underpayment of the tax.
2. In addition, if any tax owing under the terms of this Part shall not be paid when due, a penalty shall accrue on the amount of the unpaid tax at the rate of 1% per month of fractional part of a month, on the amount of the unpaid tax, from the due date until an amount of the tax is paid in full.
3. In addition, in the case of failure of any acquired company to record a declaration of acquisition, as required by this Part, unless it is shown to the satisfaction of the Township that such failure is due to reasonable cause, a penalty shall accrue on the amount of the unpaid tax at the rate of 5% per

- month or fractional part of the month, on the amount of the unpaid tax, from the due date until the amount of the tax is paid in full. This penalty shall be in addition to all other penalties, but shall not in the aggregate exceed 50% of the amount of unpaid taxes.
4. In addition, if any part of any underpayment of tax is due to fraud, there shall be added to the tax an amount equal to 50% of the underpayment.
 5. In addition, if the Borough files suit in order to collect the amount of any tax not paid when due under this part, at the discretion of the court, any person liable for payment of the tax shall also be liable for reasonable attorneys' fees incurred by the Borough in prosecution of the suit.
 6. No document upon which tax is imposed by this part shall at any time be made the basis of any action or other legal proceeding, nor shall proof thereof be offered or received in evidence in any court of this Commonwealth, or recorded in the office of any Recorder of Deeds of any county of this Commonwealth, unless the tax imposed hereunder shall have been paid in full and evidence of payment shall have been affixed thereto by the collector.

§ 114. Lien. [Ord. 680, 1/19/1989, § 14]

The tax imposed by this Part shall become a lien upon the lands, tenements, or hereditaments, or any interest therein, lying being situated, wholly or in part within the boundaries of the Borough, which land, 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 discharge 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 Lancaster 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.

§ 115. Proceeds of Judicial Sale. [Ord. 680, 1/19/1989, § 15]

The tax imposed under this Part shall be fully paid, and have priority out of the proceeds of any judicial sale of real estate before any other obligation, claim, lien, judgment, estate or costs of the sale and of the writ upon which the sale is made, and the sheriff, or other officer, conducting said sale, shall pay the tax herein imposed out of the first monies paid to him in connection therewith. If the proceeds of the sale are insufficient to pay the entire tax herein imposed, the purchaser shall be liable for the remaining tax.

§ 116. Enforcement. [Ord. 680, 1/19/1989, § 16]

1. In order to determine whether the proper amount of tax has been paid, without limiting any other rights of the Borough, the Borough shall have the right to review all documents or records relating to any real estate transaction or any related transactions, and to take such other steps as the Borough shall deem necessary or appropriate, including a review or audit of

any documents or records of any party to a real estate transaction to determine the fair market value of the real estate or any other relevant matter as determined by the Borough. Upon request of the Borough, and at such place and time as specified by the Borough, any party shall make available to the Borough any documents or records requested by the Borough.

2. In the event any tax is not paid when due, the Borough may enforce payment of the tax, together with all penalties, by suit in assumpsit or any other appropriate means.

§ 117. Collector. [Ord. 680, 1/19/1989, § 17]

1. As provided in 10 P.S. § 11011-6, the Recorder of Deeds shall be the collection agent for this tax, without compensation for the Borough.
2. In order to ascertain the amount of taxes due when the property is located in more than one political subdivision, the collector shall not accept for recording any document unless it is accompanied by a statement of value showing what taxes are due each municipality.
3. On or before the tenth day of each month, the collector shall pay over to the Borough all taxes collected under this Part, less 2% for use of the county, and shall also provide a report containing the information 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. In accordance with Act 77-1986, any Recorder of Deeds who shall record any document upon which tax is imposed under this Part without payment of tax as required under this part, as is indicated in the document or accompanying statement of value shall, upon summary conviction, be sentenced to pay a fine of not more than \$500 and costs of prosecution.

§ 118. Regulations. [Ord. 680, 1/19/1989, § 19]

The Borough may promulgate and enforce reasonable rules and regulations for the interpretation, collection and enforcement of the tax.

§ 119. Interpretation; Effect. [Ord. 680, 1/19/1989, § 20]

1. To the extent this Part imposes a tax on a real estate transaction which is subject to the Commonwealth of Pennsylvania Realty Transfer Tax imposed by Act 77-1986, and to the extent not inconsistent herewith or with rules or regulations adopted by the Borough, this Part shall be interpreted in the same manner as Act 77-1986 and in accordance with regulations promulgated thereunder.

2. The provisions of this Part, so far as they are the same as those of ordinances in force immediately prior to adoption of this part, are intended as a continuation of such ordinances, and not as new enactments.
3. This Part shall impose a tax on all transactions which the Borough is permitted to tax under Act 77-1986 to the fullest extent permissible.
4. In the event this Part is declared invalid, the prior ordinance or ordinances of the Borough levying a realty transfer tax shall remain in full force and effect, and shall not be affected in any way by adoption of this Part.
5. The provisions of this Part shall not affect any suit or prosecution pending or to be instituted to enforce any right or penalty or to punish any offense, under the authority of any ordinance in force prior to adoption of this Part.
6. Subject to the provisions in this § 120, this Part shall supersede, replace and repeal ordinances levying a realty transfer tax in force immediately prior to adoption of this Part.

§ 120. Effective Date. [Ord. 680, 1/19/1989, § 21]

This Part shall become effective immediately, or on the date permitted by law, and shall continue in force hereafter without annual reenactment.

PART 2**EARNED INCOME AND NET PROFITS TAX****§ 201. Short Title. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]**

This Part 2 shall be known and may be cited as the "Elizabethtown Borough Earned Income Tax Ordinance of 2011," as amended.

§ 202. Definitions. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

All terms defined in the Local Tax Enabling Act shall have the meanings set forth therein. The following terms shall have the meanings set forth herein:

COLLECTOR — The person or entity appointed as tax officer pursuant to the Local Tax Enabling Act to collect the tax.

EFFECTIVE DATE — January 1, 2012.

ENACTMENT — This Part 2.

GOVERNING BODY — The Borough of Elizabethtown.

LOCAL TAX ENABLING ACT — The Local Tax Enabling Act, as set forth in 53 P.S. § 6901 et seq., while such numbering and provisions remain in effect under Act 32 of 2008, and as set forth in 53 P.S. § 6924.101 et seq., when such numbering and provisions become effective under Act 32, and as amended in the future.

TAX — The tax imposed by this enactment.

TAXING AUTHORITY — Elizabethtown Borough.

TAX RETURN — A form prescribed by the collector for reporting the amount of tax or other amount owed or required to be withheld, remitted or reported under this enactment or the Local Tax Enabling Act.

TAX YEAR — The period from January 1 to December 31.

TCC — The Tax Collection Committee established to govern and oversee the collection of earned income tax within the TCD under the Local Tax Enabling Act.

TCD — Any tax collection district to which the taxing authority or any part of the taxing authority is assigned under the Local Tax Enabling Act.

§ 203. Imposition of Tax. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

1. General Purpose Resident Tax. The taxing authority hereby imposes a tax for general revenue purposes at the rate of 1% on earned income and net profits of individual residents of the taxing authority.
2. General Purpose Municipal Nonresident Tax. The taxing authority also imposes a tax for general revenue purposes at the rate of 1% on earned income and net profits derived by an individual who is not a resident of the taxing authority from any work, business, profession or activity of any kind engaged in within the boundaries of the taxing authority.
3. Ongoing Tax. The tax shall continue at the above rates during the current tax year and each tax year thereafter, without annual reenactment, until this enactment is repealed or the rate is changed.
4. Combined Tax Rate Applicable to Residents. Currently, the total rate applicable to residents of the taxing authority, including the tax imposed by the school district and municipality in which the individual resides, is 1%. This combined tax rate is included solely for the purpose of providing information applicable on the date of the adoption of this Part 2. This combined tax rate might change if the school district changes the tax rate imposed by the school district.
5. Municipal Tax Rate Applicable to Nonresidents. Currently, the total rate applicable to nonresidents working within the taxing authority based on the municipal nonresident tax rate is 1%.
6. Local Tax Enabling Act Applicable. The tax imposed under authority of the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income or net profits, are incorporated into this enactment. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income or net profits will automatically become part of this enactment upon the effective date of such amendment, without the need for formal amendment of this enactment, to the maximum extent allowed by 1 Pa.C.S.A. § 1937.
7. Applicable Laws, Regulations, Policies and Procedures. The tax shall be collected and administered in accordance with all applicable laws and regulations and regulations, policies and procedures adopted by the TCC or by the collector. This includes any regulations, policies and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

§ 204. Exemption from Tax for Individuals Under Age 16. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

1. This governing body finds that:

- A. Minors of various age groups have traditionally, and with judicial sanction, been considered as comprising separate classes for any legislative purposes; and
 - B. Minors under the age of 16 are generally unemancipated and subject to compulsory school attendance and child labor laws and therefore have limited earned income and net profits and control of money such that enforcement of reporting and collection of the tax hereunder against them would yield inconsequential amounts and be unduly difficult, expensive and not in the public interest.
2. For these reasons, individuals under the age of 16 years are exempt from liability for the tax.

§ 205. Exemption from Municipal Nonresident Tax for Residents of Other States if Similar Exemption in Other State. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

Individuals who are residents of a state other than Pennsylvania are exempt from liability for the tax, but only if all local governments of the locality where the individual resides either impose no tax on the income of a Pennsylvania resident derived from activities within the locality or exempt that income from tax. In addition to this exemption from municipal nonresident tax, certain credits and deductions against the tax are permitted under certain circumstances as provided in applicable law and regulations.

§ 206. Individual Tax Returns and Payments. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

Every individual receiving earned income or earning net profits in any tax year shall file tax returns and pay the tax in accordance with the Local Tax Enabling Act.

§ 207. Employer Withholding, Remittance and Tax Returns. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

Every employer shall register, withhold and remit the tax, and file tax returns in accordance with the Local Tax Enabling Act.

§ 208. Tax Collector. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

The tax will be collected from individuals and employers by the collector.

§ 209. Interest, Penalties, Costs and Fines. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

Individuals and employers are subject to interest, penalties, costs and fines in accordance with the Local Tax Enabling Act, including costs imposed by the collector in accordance with the Local Tax Enabling Act.

§ 210. Severability. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

The provisions of this enactment are severable; and if any of its provisions are ruled by a court invalid or unconstitutional, such decision shall not affect or impair any of the remaining provisions of this enactment. It is declared to be the intention of the governing body that this enactment would have been adopted if such invalid or unconstitutional provision had not been included.

§ 211. Purpose; Amendment and Restatement; Effect on Prior Provisions and Actions. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

1. The primary purpose of this enactment is to conform the earned income and net profits tax currently imposed to the Local Tax Enabling Act, as amended and restated by Act 32 of 2008, and to do so within the time frame required by Act 32.
2. Any prior enactment imposing a tax on earned income or net profits of individuals is amended and restated in its entirety to read as stated in this enactment. Any other prior enactment or part of any prior enactment conflicting with the provisions of this enactment is rescinded insofar as the conflict exists. To the extent the same as any enactment in force immediately prior to adoption of this enactment, the provisions of this enactment are intended as a continuation of such prior enactment and not as a new enactment. If this enactment is declared invalid, any prior enactment levying a similar tax shall remain in full force and effect and shall not be affected by adoption of this enactment. If any part of this enactment is declared invalid, the similar part of any prior enactment levying a similar tax shall remain in effect and shall not be affected by adoption of this enactment.
3. The provisions of this enactment shall not affect any act done or liability incurred, nor shall such provisions affect any suit or prosecution pending or to be initiated to enforce any right or penalty or to punish offense under the authority or any enactment in force prior to adoption of this enactment.
4. Subject to the foregoing provisions of this section, this enactment shall amend and restate on the effective date any enactment levying a tax on earned income or net profits in force immediately prior to the effective date.

§ 212. Effective Date. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

This Part shall become effective as provided by law. To the extent that this Part amends imposition, collection or any other matter relating to the earned income tax as reenacted by this Part, such revised provision shall become effective January 1, 2012.

§ 213. Adoption. [Ord. 801, 12/16/1999; as amended by Ord. 930, 10/20/2011]

This enactment is adopted and enacted October 20, 2011.

PART 3
LOCAL SERVICES TAX

§ 301. Definitions.

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

COLLECTOR — The person or persons appointed by this Enactment or by subsequent enactment of the Governing Body, to collect the tax imposed by this Enactment.

COMPENSATION — Salary, wages, commission, tip, bonus, fee, or any other payment or income.

EARNED INCOME AND NET PROFITS — The meanings as set forth in the Enabling Act, 53 P.S. § 6913.

EFFECTIVE DATE — January 1, 2008.

EMPLOYEE — An individual paid compensation by an employer to perform an occupation of any kind.

EMPLOYER — Any individual, partnership, limited partnership, unincorporated association, institution, trust, corporation, government agency, or other entity engaged in business or operating within the boundaries of the Taxing Authority, employing one or more individuals engaged in an occupation.

ENABLING ACT — The Local Tax Enabling Act, 53 P.S. § 6901 et seq., and as amended in the future.

ENACTMENT — This Local Services Tax Ordinance.

GOVERNING BODY — The Borough of Elizabethtown, County of Lancaster and Commonwealth of Pennsylvania.

OCCUPATION — Any work, job, activity, livelihood, trade, profession, business or enterprise of any kind, including services, domestic or other, for which any compensation is received. A person may have more than one occupation.

REGULATIONS — Regulations duly adopted by the Collector for administration of the tax. To the extent allowed by law, including but not

limited to 1 Pa. C.S.A. § 1937, the Governing Body intends to incorporate future amendments to the Regulations. If a court prohibits such construction, the Governing Body intends to incorporate the Regulations as they exist on the date of adoption of this Enactment. A copy of the Regulations currently in force shall be available for public inspection.

TAX — The tax imposed by this Enactment.

TAX RETURN — A form prescribed by the Collector for reporting the amount of any tax deducted from an employee or otherwise owed under this Enactment.

TAX YEAR — The period from January 1 to December 31.

TAXING AUTHORITY — The Borough of Elizabethtown, County of Lancaster and Commonwealth of Pennsylvania.

TAXPAYER — Any individual on whom the tax is imposed.

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

§ 302. Imposition of Tax; Regulations.

1. The Taxing Authority hereby imposes a tax of \$52 on each individual who engages in an occupation within the boundaries of the Taxing Authority. The tax is imposed for the tax year starting on the effective date and ending on December 31. The tax is imposed for each tax year thereafter without annual reenactment, until this Enactment is repealed or amended.
2. The tax is based on an individual engaging in an occupation within the boundaries of the Taxing Authority at any time during the tax year, and shall be known as the "Local Services Tax" or the "Occupation Privilege Tax." The Enabling Act, as amended by Act 7 of 2007, has denominated any Occupation Privilege Tax as a Local Services Tax.
3. All provisions of the Enabling Act imposing requirements applicable to a local services tax and all provisions of the Regulations are incorporated into this Enactment. If there is any discrepancy between the Regulations and the Enabling Act, or the Enactment and the Enabling Act, the provisions of the Enabling Act shall control.
4. The tax is imposed, and the proceeds of the tax shall be used in accordance with all applicable requirements of the Enabling Act.

§ 303. Exemptions From Tax.

1. An individual whose total earned income and net profits from all sources within the Taxing Authority in any tax year is less than \$12,000 is exempt from the tax for the tax year.
2. Individuals may also be exempt for other reasons, including disability resulting from serving in the armed forces, active duty as a member of a reserve component of the armed forces, and other reasons as set forth in the Regulations.
3. An individual may obtain exemption prospectively by filing a local services tax exemption certificate on a form provided by the Collector in accordance with the Regulations. The exemption certificate shall be filed with the Collector, and if the individual is an employee also with the individual's employer.
4. If an individual pays the tax and at the end of any tax year has total income during the tax year that is less than the income exemption amount, or otherwise qualifies for an exemption, the Taxing Authority will on request after the end of tax year refund to the taxpayer the tax paid for the tax year.

§ 304. Individuals Who Engage in an Occupation in Multiple Jurisdictions; Multiple Employers.

Rules applicable to individuals who engage in an occupation in multiple jurisdictions or have multiple employers are as set forth in the Regulations.

§ 305. Employer Collection.

1. Every employer not registered under the provisions of an enactment of the Taxing Authority imposing a tax on earned income and net profits shall, within 30 days after the Effective Date, or within 30 days after first becoming an employer, register with the Collector the employer's name, address and any other information required by the Collector on an employer registration form prescribed by the Collector.
2. Every employer is required to deduct the tax as set forth in the Regulations from any compensation payable to any employee on whom the tax is imposed, unless the employee has filed a local services tax withholding exemption certificate in accordance with the Regulations. As set forth in the Regulations, the full amount of the tax shall be deducted in lump sum if the combined municipal and school district tax rate is \$10 or less. As set forth in the Regulations, the tax shall be deducted pro rata on a per payroll basis if the combined municipal and school district tax rate exceeds \$10.
3. As set forth in the Regulations, no employee is required to pay tax through more than one employer during any payroll period.

4. An employer is excused from withholding to the extent provided in the Regulations if the employee has filed a local services tax withholding exemption certificate in accordance with the Regulations. The exemption certificate may provide exemption from withholding based on: (1) low income or other exemption from tax as stated in the Regulations; (2) withholding by another principal employer; (3) prior payment to the Taxing Authority of the full amount of the tax imposed by the Taxing Authority; or (4) prior payment during the same tax year of \$52 as a tax imposed under the Enabling Act on an individual based on engaging in an occupation in Pennsylvania.
5. If an employee has filed a local services tax withholding exemption certificate and it is determined as set forth in the Regulations that the employee is not eligible for exemption or no longer eligible for exemption, the employer shall start or restart withholding as set forth in the Regulations.
6. As to each taxpayer employed at any time after the effective date and on or before March 31, every employer shall deduct the tax from compensation payable to the taxpayer as set forth in the Regulations, and shall file a tax return and pay to the Collector on or before April 30 the amount of tax deducted on or before March 31. As to each taxpayer for whom the full amount of the tax has not previously been deducted or paid directly by the taxpayer to the Collector, who is employed at any time in any of the three-month periods ending June 30, September 30, and December 31, every employer shall deduct the tax from compensation payable to the taxpayer as set forth in the Regulations, and shall file a tax return and pay to the Collector on or before the following July 30, October 30, and January 30, the amount of tax deducted on or before June 30, September 30, and December 31, respectively. Every employer shall follow this same procedure every tax year.
7. Tax amounts deducted from compensation by an employer shall at all times be the property of the Taxing Authority, and shall constitute a trust fund held by the employer until remitted to the Collector; and deduction of tax from wages shall, as between the employee and the Taxing Authority, constitute payment of the tax by the employee, regardless of any insolvency or failure to remit by the employer.
8. Any employer who fails to deduct the tax or who fails to pay the tax to the Collector shall be liable for the tax and applicable penalties in full as though the tax had originally been imposed against such employer. If the employer is a partnership, the partners thereof, and if the employer is a corporation, limited liability company, or other organization or entity, all officers thereof, and any other person responsible for payment of taxes, shall have the same liability as the employer.

§ 306. Taxpayer Direct Payment.

Every individual who is self-employed, or whose tax for any other reason is not deducted by an employer under Section 605 of this Enactment shall file a tax return

and pay the tax directly to the Collector. Except as otherwise stated in the Regulations, every such individual engaged in an occupation within the Taxing Authority at any time after the effective date and on or before March 31, shall file a tax return and pay the full amount of the tax to the Collector on or before April 30. Except as otherwise stated in the Regulations, every such individual who has not previously paid the full amount of the tax, who engages in an occupation within the Taxing Authority at any time in any of the three-month periods ending June 30, September 30, and December 31, shall file a tax return and pay the full amount of the tax to the Collector on or before the following July 30, October 30 and January 30, respectively. Every individual who is self-employed or whose tax for any other reason is not deducted by an employer under § 605 of this Enactment, shall follow this same procedure every tax year.

§ 307. Nonresident Taxpayers.

By virtue of engaging in an occupation within the boundaries of the Taxing Authority, both resident and nonresident individuals are subject to the tax.

§ 308. Tax Collector Power and Duties.

1. The Collector shall collect the tax, fines and penalties imposed by this Enactment, and shall keep records of collection.
2. The Collector may examine the books, papers, and records of any individual or employer in order to verify compliance with this Enactment. Every individual the Collector believes might be subject to the tax and every employer or person the Collector believes might be an employer shall on request meet with and show to the Collector all books, papers, and records requested by the Collector. Every employer or person the Collector believes might be an employer shall also provide access to the employer's books, papers and records at the employer's place of business and provide a place for the Collector's review of such books, papers and records. For purposes of this Enactment, records shall include records in any form, including computer and other electronic records.
3. The Collector may file suit in its name or in the name of the Taxing Authority for recovery of any amount owed to the Taxing Authority.
4. Except as limited by any applicable law, the Collector shall have all of the powers that the Taxing Authority has or that the law prescribes for tax collectors relating to administration and enforcement of this Enactment.
5. The Collector may promulgate and enforce Regulations relating to administration and enforcement of this Enactment.

§ 309. Interest, Penalties, Costs and Fine.

1. If any Tax is not paid when due, the following penalty shall apply: a penalty of 5% of the amount unpaid for each month or a fraction of a month during which the amount remains unpaid.
2. Any individual or entity who or which fails or refuses to pay tax or other amounts owed or to pay tax deducted from employees shall, in addition to paying the amount owed, pay reasonable costs incurred, as set forth in the Regulations, by the Taxing Authority, Collector or any other person or entity appointed to collect the amount, to provide notices of delinquency or to implement similar procedures to collect delinquent taxes.
3. If legal proceedings are commenced for failure to pay any amount owed, the person or entity liable therefor shall, in addition to the amount owed, pay to the Taxing Authority, Collector or any other person or entity appointed to collect the tax the costs of collection, including reasonable attorney fees.
4. Any individual or entity who or which fails or refuses to file any employer registration form or tax return required by this Enactment or the Regulations, who or which fails or refuses to pay tax or other amounts owed or to pay tax deducted from employees, who or which refuses to permit the Tax Collector to examine books, papers and records or who or which makes any incomplete, false or fraudulent filing or return, shall, upon conviction thereof, before any District Justice or Magistrate, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and in default of payment of said fine and costs be subject to imprisonment for a period not exceeding 30 days. If an employer is a partnership, the partners thereof, and if an employer is a corporation, limited liability company or other organization or entity, all officers thereof, and any other person responsible for payment of taxes, shall be subject to prosecution under this Section as the employer.
5. The failure of any individual or entity to receive or procure forms required for making a required filing or return shall not excuse making such a filing or return.

§ 310. Tax Collector Appointment; Tax Collection Enforcement.

The Lancaster County Tax Collection Bureau, also doing business as Middletown Area Tax Collection Bureau, is appointed Collector according to the terms of a tax collection agreement as presented this date or previously executed. The officers of this Taxing Authority are authorized to take any actions necessary or appropriate to carry out the terms of this Enactment and the tax collection agreement.

§ 311. Severability.

The provisions of this Enactment are severable and if any of its provisions are ruled by a court invalid or unconstitutional, such decision shall not affect or impair any of the remaining provisions of this Enactment. It is declared to be the intention of the

Governing Body that this Enactment would have been adopted if such invalid or unconstitutional provision had not been included.

§ 312. Repealer.

This Enactment restates, reenacts and amends Chapter 24, Part 3, of the Code of Ordinances of the Borough of Elizabethtown in order to comply with Act 7 of 2007, but that prior enactment or all or part of any other prior enactment conflicting with the provisions of this Enactment is rescinded insofar as the conflict exists. So far as they are the same as enactments in force immediately prior to the adoption of this Enactment, the provisions of this Enactment are intended as a continuation of such prior enactment and not as new enactment. If this Enactment is declared invalid, any prior enactment levying a similar tax shall remain in full force and effect and shall not be affected in any manner by adoption of this Enactment. The provisions of this Enactment shall not affect any act done or liability incurred, nor shall they affect any suit or prosecution pending or to be initiated to enforce any right or penalty or to punish offense under the authority of any enactment in force prior to the adoption of this Enactment. Subject to the foregoing provisions of this Section, this Enactment shall supersede and repeal on the effective date any enactment levying an occupation privilege tax in force immediately prior to the effective date.

§ 313. Adoption.

This Enactment is adopted and enacted November 15, 2007.

PART 4
PER CAPITA TAX

§ 401. Authority for Enactment. [Ord. 493, 4/4/1966; as amended by Ord. 829, 11/15/2001]

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., as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

§ 402. "Resident" Defined. [Ord. 493, 4/4/1966; as amended by Ord. 829, 11/15/2001]

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

§ 403. Imposition of Tax. [Ord. 493, 4/4/1966; as amended by Ord. 829, 11/15/2001]

Every resident shall pay \$5 for the present calendar year and each year hereafter; provided, the tax hereby imposed shall not be levied upon any resident whose total income during the taxable year is less than \$6,700.

§ 404. Collection. [Ord. 493, 4/4/1966; as amended by Ord. 829, 11/15/2001]

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

§ 405. Effective Date. [Ord. 493, 4/4/1966; as amended by Ord. 829, 11/15/2001]

This Part shall become effective on December 28, 1967 and shall continue in effect on a calendar year basis without annual reenactment.

PART 5
DELINQUENT TAXES

§ 501. Penalty for Delinquent Taxes. [Ord. 596, 12/21/1976, § 1]

Taxpayers, subject to the payment of taxes to the Borough of Elizabethtown, who shall fail to make payment of any such taxes charged against them for four months after the date of the tax notice shall be charged a penalty of 10%, which penalty shall be added to the taxes by the Tax Collector and be collected by the Tax Collector.

PART 6
LERTA PROGRAM

§ 601. Definitions. [Ord. 956, 5/15/2014]

The following words and phrases when used in this Part shall have the following meaning:

BOROUGH COUNCIL — The governing body formed and assembled as the Borough Council of Elizabethtown Borough, Lancaster County, Pennsylvania.

DETERIORATED AREA — Any area meeting the requirements of the Local Economic Revitalization Tax Assistance Act, 72 P.S. § 4722 et seq.

DETERIORATED PROPERTY — Any industrial, commercial or other business property owned by an individual, association, or corporation, and located in deteriorated areas, as hereinafter provided, 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. Ordinary upkeep and maintenance shall not be deemed an improvement and should not result in an increased assessed value and taxation.

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 amenity, or is brought into compliance with laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

LERTA — Abbreviation for the Local Economic Revitalization Tax Assistance Act, the Act of December 1, 1977, P.L. 237, No. 76, 72 P.S. § 4722 et seq.

§ 602. Eligible Areas. [Ord. 956, 5/15/2014]

Borough Council determines that the areas deemed as deteriorated shall include the following:

**Lancaster County Tax
Account No.**

Address

Record Owner

2503157800000

28 South Market
Street

South Market Street, LP

2506571100000

206 South Market
Street

Robert H. Brain

2500871500000

18 North Market
Street

Loyal Order of Moose 596

§ 603. Exemption. [Ord. 956, 5/15/2014]

1. The amount to be exempted from real estate taxes shall be limited to that portion of the additional assessment attributable to the actual cost of new construction or improvements to deteriorated property in accordance with the exemption schedule established by this Part.
2. The exemption from real estate taxes shall be limited to that improvement for which an exemption has been requested in the manner set forth in this Part and for which a separate assessment has been made by the Board of Assessment of Appeals.

§ 604. Exemption Schedule. [Ord. 956, 5/15/2014]

1. The schedule of real estate taxes to be exempted shall be in accordance with the below portion of improvements to be exempted each year.

| Length (Year) | Portion (%) |
|--------------------------|------------------------|
| 1 | 100 |
| 2 | 90 |
| 3 | 80 |
| 4 | 70 |
| 5 | 60 |
| 6 | 50 |
| 7 | 40 |
| 8 | 30 |
| 9 | 20 |
| 10 | 10 |

2. If an eligible property is granted a tax exemption pursuant to this Part, the improvement shall not, during the exemption period, be considered as a factor in assessing other properties.
3. The exemption from taxes granted under this Part shall be upon the property and shall not terminate upon the sale or exchange of the property.

§ 605. Procedure for Obtaining Exemption. [Ord. 956, 5/15/2014]

1. Any person desiring tax exemption under this Part shall notify the Borough Manager as well as the Business Manager of the Elizabethtown Area School District in writing on a form provided to the applicant at the time he secures a building permit for new construction or an improvement as defined by this Part. A copy of the exemption request shall be forwarded to the Lancaster County Assessment Office. The Lancaster County Assessor shall, upon notice by the applicant and after completion of the new construction or

- improvement, assess separately the new construction or improvement and calculate the amount of the assessment eligible for tax exemption in accordance with the limits established by this Part and shall notify the taxpayer, the Borough and the school district of the reassessment and the amount of the assessment eligible for the exemption. Appeals from the reassessment and the amount eligible for the exemption may be taken by the taxpayer or the local taxing authority as provided by law.
2. The cost of the new construction or improvements to be exempted and the schedule of taxes exempted existing at the time of the initial request for tax exemption shall be applicable to that exemption request, and subsequent amendment to this Part, if any, shall not apply to the adoption of any such amendment.

§ 606. Termination Date. [Ord. 956, 5/15/2014]

An application for exemption may be made at any time within five years from the effective date of this Part. All qualified applications under this Part are eligible for the entire ten-year exemption schedule.

§ 607. Extension. [Ord. 956, 5/15/2014]

The Borough may, by ordinance adopted from time to time, extend the time for filing an application for exemption. However, in no event shall any one extension period exceed five years.

§ 608. Revocation of LERTA Exemption. [Ord. 956, 5/15/2014]

The exemption from real estate taxes provided for herein shall be forfeited by the applicant and/or subsequent owner of the real estate for the failure to pay any nonexempt real estate taxes by the last day of the time period to pay such taxes in the penalty period. Upon receipt of the notice of nonpayment of nonexempt real estate taxes, the Borough Manager shall discontinue the LERTA exemption.

