

## **Chapter 134**

### **TAXATION**

**[HISTORY: Adopted by the Board of Supervisors of the Township of North Londonderry as indicated in article histories. Amendments noted where applicable.]**

#### **ARTICLE I**

##### **Local Services Tax**

**[Adopted 12-3-2007 by Ord. No. 145 (Ch. 91, Art. I, of the 1991 Code)]**

##### **§ 134-1. Title.**

This article shall be known and may be cited as the "North Londonderry Township Local Services Tax Ordinance."

##### **§ 134-2. Authority.**

This article is enacted under the authority of the Local Tax Enabling Act, as amended by Act No. 7 of 2007.

##### **§ 134-3. Purpose.**

The purpose of this article is to provide revenue for police, fire and emergency services; road construction and maintenance; the reduction of property taxes and for such other purposes as may be specified for such tax from time to time by the laws of the Commonwealth of Pennsylvania.

##### **§ 134-4. Definitions.**

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

**BOARD OF SUPERVISORS** — The governing body of the Township of North Londonderry.

**COLLECTOR** — The person or firm, from time to time, designated by resolution of the Board of Supervisors of North Londonderry to collect and administer the provisions of this article and collect the tax levied by this article. Until changed by subsequent resolution, the collector shall be the same person or firm last designated to collect the Emergency and Municipal Services Tax for the Township of North Londonderry.

**DCED** — The Department of Community Economic Development of the Commonwealth of Pennsylvania or its successor.

**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.<sup>1</sup>

**EMPLOYER** — An individual, partnership, association, corporation, governmental body, agency or other entity employing one (1) or more persons on a salary, wage, commission, fee or other compensation basis, including a self-employed person.

**HE, HIS OR HIM** — Includes singular and plural number and male, female and neuter gender.

**INDIVIDUAL** — Any person engaged in any occupation, trade or profession within the jurisdictional limits of North Londonderry Township whose total earned income and net profits within North Londonderry Township are greater than twelve thousand dollars (\$12,000) per calendar year.

**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 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.<sup>2</sup>

**OCCUPATION** — Any trade, profession, business or undertaking of any type, kind or character including services, domestic or other, carried on or performed within the jurisdictional limits of North Londonderry Township for which compensation is charged and/or received, whether by salary, wages, commissions, fees or net profits for services rendered.

**POLITICAL SUBDIVISION** — The area within the corporate limits of the Township of North Londonderry.

**TAX** — The local services tax levied in this article.

**TAX YEAR** — The period of January 1 until December 31 of any year.

#### **§ 134-5. Levy.**

The Township of North Londonderry hereby levies and imposes on every individual engaging in an occupation within the jurisdictional limits of North Londonderry Township a tax in the amount of fifty-two dollars (\$52) per annum, beginning January 1, 2008, and continuing on a calendar basis annually thereafter, until modified or repealed by subsequent ordinance. Each individual who exercise such privilege for any length of time during any tax year shall pay the tax for the year in the amount of fifty-two dollars (\$52), assessed on a pro rata basis, in accordance with the provisions of this article. This tax is in addition to all other taxes of any kind or nature heretofore levied by North Londonderry Township.

#### **§ 134-6. Restricted use.**

A. The Township of North Londonderry shall use the revenue derived from this tax for the

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1. Editor's Note: "Pursuant to P.L. 197, No. 32, enacted 7-2-2008, sections of the Local Tax Enabling Act formerly codified in 53 P.S. § 6901 et seq. have been revised and renumbered. See now 53 P.S. § 6924.101 et seq. See now the definition of "earned income" at 53 P.S. § 6924.501.

2. Editor's Note: "Pursuant to P.L. 197, No. 32, enacted 7-2-2008, sections of the Local Tax Enabling Act formerly codified in 53 P.S. § 6901 et seq. have been revised and renumbered. See now 53 P.S. § 6924.101 et seq. See now the definition of "net profits" at 53 P.S. § 6924.501.

following purposes:

- (1) Emergency services, which shall include emergency medical services, police services and/or fire services.
  - (2) Road construction and/or maintenance.
  - (3) Reduction of property taxes.
  - (4) Property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa.C.S. Chapter 85 Subchapter F (relating to homestead property exclusion).
- B. The Township of North Londonderry shall use no less than twenty-five percent (25%) of the funds derived from the local services tax for emergency services.
- C. The tax shall be no more than fifty-two dollars (\$52) on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed.

**§ 134-7. Duty of employer.**

- A. Each employer within North Londonderry Township and each employer situate outside North Londonderry Township who engages in business within North Londonderry Township, is hereby charged with the duty of collecting the tax from each of the employees engaged by the employer and performing work for the employer within North Londonderry Township 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 employ, whether said employee is paid by salary, wage, or commission and whether or not all such services are performed within the political subdivision.
- B. Each person subject to the tax shall be assessed 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 combined rate of the local services 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. Employer collection of the local services tax shall be made on a payroll period basis for each payroll period, beginning with the first payroll period in which the person is engaging in an occupation, except as provided in Subsection D of this section.
- C. No person shall be subject to the payment of the local services tax by more than one (1) political subdivision during each payroll period.
- D. 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 (2) weeks of its occurrence. The employee's statement shall be

provided on the form approved by DCED.

- E. The tax shall be no more than fifty-two dollars (\$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 receipt of payment upon request by the taxpayer.
- F. No employer shall be held liable for failure to withhold the local services tax or for the payment of the withheld tax money to a 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 employee complies with the provisions of § 134-13C of this article and remits the amount so withheld in accordance with this article.
- G. Employer shall be required to remit the local services taxes thirty (30) days after the end of each quarter of a calendar year.

**§ 134-8. Returns.**

- A. Employers are required to make and file a local services tax quarterly return thirty (30) days after the end of each quarter of a calendar year. The local services tax quarterly return shall list the name, address, and social security number of the employee; the physical address of the employee's place of employment; the number of payroll periods for which the local services tax was withheld and the amount of local services tax being remitted for each employee.
- B. If an employer fails to file the return and pay the tax, whether or not the employer makes collection thereof from salary, wages, or commissions paid by him to an employee, except as provided in this article, the employer shall be responsible for payment of the tax in full as though the tax had been originally levied against the employer.

**§ 134-9. Dates for determining tax liability and payment.**

Each employer shall use his employment and payroll records from the first day of January to March 31 each year for determining the number of employees from whom said tax shall be deducted and paid over to the collector on or before April 30 of the same calendar year. Supplemental reports shall be made by each employer on July 31, October 31 and January 31 for new employees as reflected on his employment and payroll records from April 1 to June 30, July 1 to September 30 and October 1 to December 31, and payments on these supplemental reports shall be made on July 31, October 31 and January 31, respectively.

**§ 134-10. Individuals engaged in more than one (1) occupation or employed in more than one (1) political subdivision.**

- A. In the event a person is engaged in more than one (1) occupation, that is, concurrent employment, or an occupation which requires the person working in more than one (1) political subdivision during the payroll period, the priority of claim to collect the local

services tax shall be in the following order:

- (1) The political subdivision in which a person maintains his principal office or is principally employed;
  - (2) The political subdivision in which the person resides and works, if the tax is levied by that political subdivision;
  - (3) The political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.
- B. In the case of concurrent employment, an employer shall refrain from withholding the local services tax, if the employee provides:
- (1) 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 local services tax withheld; and
  - (2) 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 (2) weeks of its occurrence.
- C. In case of a dispute, a tax receipt of the taxing authority for that calendar year declaring that the tax payer has made prior payment constitutes prima facie certification of payment to all other political subdivisions.
- D. Refunds. 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. It is the intent of this article that no person shall be subject to the payment of the local services tax by more than one (1) political subdivision during each payroll period.

**§ 134-11. Self-employed individuals.**

All self-employed individuals and individuals whose employer is not required to withhold local taxes (certain state and federal agencies) who performs services of any type or kind or engages in any occupation or profession within a primary place of employment within the political subdivision shall be required to comply with this article 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.

**§ 134-12. Nonresidents subject to tax.**

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 article with the same force and effect as though they were residents of the political subdivision. Further, any individual engaged in any occupation within the political subdivision and an employee of a nonresidential employer may, for the purpose of this article be considered a self-employed person, and in the event his 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 herein provided.

**§ 134-13. Exemptions and refunds.**

- A. The local services tax shall be no more than fifty-two dollars (\$52) on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed.
- B. Any person whose total earned income and net profits from all sources within the political subdivision is less than twelve thousand dollars (\$12,000) for the calendar year in which the local services 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:
  - (1) Any person who 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 one hundred percent (100%) permanent disability.
  - (2) 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 purpose 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.
- C. Procedure to claim exemption.
  - (1) A person seeking to claim an exemption from the local services tax may annually file an exemption certificate with the collector of the tax for the political subdivision levying the tax and file a copy of the certificate 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 twelve thousand dollars (\$12,000) in the calendar year for which the exemption certificate is filed.
  - (2) The exemption certificate shall have attached to it a copy of all of 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 local services tax. Upon receipt of the exemption certificate and until otherwise instructed by the collector of the tax for the political subdivision levying the tax, the employer shall not withhold the tax from the person during the calendar year or remainder of the calendar year for which the exemption certificate applies. Employers shall insure 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.
  - (3) With respect to a person who claimed an exemption from the local services tax, upon notification to an employer by the person or by the collector of the tax for the political subdivision, that the person has received earned income and net profits from all sources within that political subdivision equal to or in excess of twelve thousand

dollars (\$12,000) in that calendar year or that the person is otherwise ineligible for the tax exemption for that calendar year, or upon an employer's payment to the person of earned income within that political subdivision in an amount equal to or in excess of twelve thousand dollars (\$12,000) in that calendar year, an employer shall withhold the local services tax from the person as follows:

- (a) If a person who claimed an exemption for a given calendar year from the local services tax becomes subject to the tax for the calendar year the employer shall withhold the tax for the remainder of that calendar year.
  - (b) The employer shall withhold from the person, for the first payroll period after receipt of the notification under the above subsection, a lump sum equal to the amount of the tax that was not withheld from the person due to the exemption certificate filed by the person, plus the per payroll amount due for that first payroll period.
  - (c) 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.
  - (d) In the event the employment of a person subject to withholding of the local services tax under this exception is severed in that calendar year, the person shall be liable for any outstanding balance of tax due and the political subdivision levying the tax may pursue collection under this article.
- (4) Employers shall not be responsible for investigating exemption certificates, monitoring tax exemption eligibility or exempting any employee from a local services tax.
  - (5) Employers shall be responsible for retaining a copy of all exemption certificates filed by employees within a given calendar year for a minimum of three (3) years.
  - (6) Employers who have failed to withhold the local services tax from an employee or employees, and do not have copies of the employee exemption certificate or certificates, will be held responsible for the payment of the local services tax as if the tax had been originally levied against the employer.
- D. North Londonderry Township shall establish procedures for processing of refunds of claims for any tax paid by any person who is eligible for exemption which procedure shall be in accordance with provisions of the general municipal law relating to refunds of overpayments and interest on overpayments. No refund shall be made for amounts overpaid in a calendar year that do not exceed one dollar (\$1). The collector shall determine eligibility for exemption and provide refunds to exempt persons.

**§ 134-14. Administration of tax.**

- A. Any subsequent 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 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. It shall be the duty of the collector to accept and keep a record of the information submitted by employers relating to the number

of employees subject to the tax, the number of employees exempt from the tax, the employee exemption certificates and refunds of the tax paid to individuals and employers.

- B. The collector is hereby charged with the administration and enforcement of this article and is hereby empowered to proscribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this article, including provisions for the examination of the payroll records of any employer subject to this article; the examination and correction of any return made in compliance with this article; 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 Taxpayer Bill of Rights under Act 50 of 1998.
- C. 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.

**§ 134-15. Suit for collection.**

- A. In the event any of the tax under this article remains due or unpaid thirty (30) days after the due date set forth above, the collector may sue for the recovery of such tax due or unpaid together with interest and penalty.
- B. If for any reason the tax is not paid when due, interest at the rate of six percent (6%) per annum on the amount of said tax, and an additional penalty of ten percent (10%) shall be added to the flat rate of said tax for nonpayment thereof. Where suit is brought for the recovery of this tax, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection, including, but not limited to, administrative expenses and attorney's fees.

**§ 134-16. Violations and penalties.**

Whoever makes any false or untrue statement on any return required by this article, or who refuses inspection of his books, records or accounts in his custody and control in order to determine the number of employees subject to this tax who are in his employment, or who fails or refuses to file any return required by this article, or fails or refuses to pay the tax herein levied shall, upon conviction, be sentenced to pay a fine of not more than one thousand dollars (\$1,000) plus costs and, in default of payment of said fine and costs, be sentenced to a term of imprisonment not to exceed thirty (30) days. It is further provided that the action to enforce the fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has failed or refused to file a return required by this article. Each day or portion thereof that such violation continues, or is permitted to continue, shall constitute a separate offense. Each section of this article that is violated shall also constitute a separate offense.

**§ 134-17. Repealer and severability.**

- A. The provisions of this article shall be severable. If any of its provisions shall be held to be

unconstitutional, illegal or otherwise invalid, that decision shall not affect the remaining provisions of this article or of the Township of North Londonderry Code of Ordinances.

- B. Ordinance Number 136 (Emergency and Municipal Services Tax) is hereby repealed effective December 31, 2007.

ARTICLE II  
**Earned Income and Net Profits Tax**  
**[Adopted 11-21-2011 by Ord. No. 163]**

**§ 134-18. Title.**

This article shall be known and may be cited as the "North Londonderry Township Earned Income and Net Profits Tax Ordinance."

**§ 134-19. Definitions.**

All terms defined in the Local Tax Enabling Act<sup>3</sup> 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.

**GOVERNING BODY** — North Londonderry Township.

**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.

**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.

**TAXING AUTHORITY** — North Londonderry Township.

**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.

**THIS ENACTMENT** — This article.

**§ 134-20. Imposition of tax; rate.**

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

- A. General purpose resident tax. The taxing authority hereby imposes a tax for general revenue purposes at the rate of 0.5% on earned income and net profits of individual residents of the taxing authority.
- B. Ongoing tax. The tax shall continue at the above rate during the current tax year and each tax year thereafter, without annual reenactment, until this enactment is repealed or the rate is changed.
- C. Local Tax Enabling Act applicable. The tax is 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. § 1937.
- D. Applicable laws, regulations, policies, and procedures. The tax shall be collected and administered in accordance with all applicable laws and regulations; and with 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. § 1937.

**§ 134-21. Exemption.**

Although credits and deductions against the tax are permitted under certain circumstances as provided in applicable law and regulations, no individuals are exempt from the tax based on age, income, or other factors.

**§ 134-22. Individual tax returns and payments.**

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

**§ 134-23. Employer withholding, remittance, and tax returns.**

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

**§ 134-24. Collection of tax.**

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

**§ 134-25. Interest, penalties, costs, and fines.**

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.

**§ 134-26. Purpose; effect on prior provisions.**

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. 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. 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 an offense under the authority of any enactment in force prior to adoption of this enactment. 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.

### ARTICLE III

#### **Fire Hydrant Tax**

[Adopted 1-9-1979 by Res. No. 1-9-79 (Ch. 91, Art. III, of the 1991 Code)]

#### **§ 134-27. Fire hydrants provided upon request.**

North Londonderry Township will provide fire hydrants in areas of the Township served by public water upon receiving a petition from the surface property owners of a majority of the linear-feet frontage along any highways, streets or roads within said areas.

#### **§ 134-28. Installation without petition.**

North Londonderry Township may institute installation of fire hydrants without a petition of the surface property owners of a majority of the linear-feet frontage along any highways, streets or roads within the Township when deemed to be in the best interest of the Township.

#### **§ 134-29. Properties subject to tax.** [Amended 11-12-1991 by Ord. No. 86]

All properties, or portions thereof, within seven hundred eighty (780) feet of a fire hydrant provided by the Township will be subject to an annual fire hydrant tax. Highways, streets or buildings will not be considered a barrier in determining the distance from a hydrant to property.

#### **§ 134-30. Vacant lots.** [Amended 11-12-1991 by Ord. No. 86]

Vacant lots, with the exception of farmland, will be subject to the fire hydrant tax if located within seven hundred eighty (780) feet of a fire hydrant provided by the Township.

#### **§ 134-31. Review of fund; establishing tax rate.**

The Township Board of Supervisors shall annually review the financial status of the fire hydrant

fund and establish, by resolution, the tax rate to cover the cost and expense of such hydrants.

**§ 134-32. Review of tax list.** [Amended 11-12-1991 by Ord. No. 86]

The Township Supervisors, or an authorized agent, shall annually review all properties located within seven hundred eighty (780) feet of a fire hydrant and shall make necessary changes to the tax list prior to submitting the list to the Township Tax Collector. The tax will be based on assessed property value as determined by the Lebanon County Tax Assessor.

**§ 134-33. Collection; Tax Collector's commission.**

The Township Tax Collector shall collect the fire hydrant tax in the same manner and receive the same commission as other Township taxes.

**§ 134-34. Deposit and use of funds.**

The Township Treasurer shall receive and deposit all such taxes in a special fire hydrant tax account. Expenditures from this account shall be used only for paying costs and expenses for fire hydrant service in the taxable areas.

**§ 134-35. Annual report.**

The Township Tax Collector and the Township Treasurer shall make a report to the Auditors of the Township annually.

ARTICLE IV

**Realty Transfer Tax**

[Adopted 12-18-2006 by Ord. No. 142 (Ch. 91, Art. IV, of the 1991 Code)]

**§ 134-36. Imposition of tax; rate.**

North Londonderry Township adopts the provisions of Article XI-D of the Tax Reform Code of 1974<sup>1</sup> and imposes a realty transfer tax as authorized under that article, subject to the rate limitations therein. The tax imposed under this section shall be at the rate of one percent (1%).

**§ 134-37. Administration; collection; enforcement.**

The tax imposed under § 134-37 and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257. No. 511, as amended, known as "The Local Tax Enabling Act;" provided that if the correct amount of the tax is not paid by the last date prescribed for timely payment. North Londonderry Township, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. § 8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

**§ 134-38. Interest on unpaid taxes.**

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4. Editor's Note: See 72 P.S. § 8101-D et seq.

Any tax imposed under § 134-37 that is not paid by the date the tax is due shall bear interest as prescribed for interest on delinquent municipal claims under the Act of May 16, 1923 (P.L. 207, No. 153) (53 P.S. § 7101 et seq.), as amended, known as "The Municipal Claims and Tax Liens Act." The interest rate shall be the lesser of the interest rate imposed upon delinquent commonwealth taxes as provided in Section 806 of the Act of April 9, 1929 (P.L. 343, No. 176) (72 P.S. § 806), as amended, known as "The Fiscal Code," or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

#### ARTICLE V

##### **Properties Under Construction or Improvement**

**[Adopted 5-14-1991 by Res. No. 5-14-1991 (Ch. 91, Art. V, of the 1991 Code)]**

##### **§ 134-39. Assessment and levy on interim basis.**

Beginning as soon as possible, properties upon which construction is taking place or improvements are being made shall be assessed upon an interim basis and taxes predicated upon such assessment shall be levied on said interim basis.

##### **§ 134-40. Authorization.**

The Board of Supervisors of North Londonderry Township and the Board of Tax Assessment be and they are hereby authorized to do all necessary acts and to perform all necessary procedures to accomplish said purpose.

#### ARTICLE VI

##### **Local Economic Revitalization Tax Assistance**

**[Adopted 11-19-2018 by Ord. No. 185]**

##### **§ 134-41. Definitions.**

Except as otherwise specifically provided to the contrary, the following terms shall have the meanings set forth below:

**EXEMPTION** — Exemption from taxation established and obtained pursuant to Section 6 of the Local Economic Revitalization Tax Assistance Act, Act No. 1977, as amended, 72 P.S. 4722 et seq., otherwise known as "LERTA," 72 P.S. § 4727.

**LERTA DISTRICT** — A deteriorated area established by this article pursuant to LERTA.

**TOWNSHIP** — North Londonderry Township, Lebanon County, Pennsylvania.

##### **§ 134-42. LERTA District established.**

- A. The Township hereby establishes the LERTA District in accordance with 72 P.S. § 4722 et seq., known as the "Pennsylvania Local Economic Revitalization Tax Assistance Act," the boundaries of which shall consist of approximately 165 acres more particularly bounded and described on Exhibit "A" and as shown on Exhibit "B" which is attached and made part of this article which exhibits are on file with the Secretary for North Londonderry Township, said tract being identified above as "the property."
- B. Subject to compliance with all of the terms, covenants and conditions of this article and

upon application and approval of a request for exemption, the value of improvements erected and constructed within the above-described boundaries of the LERTA District shall be exempt from real estate taxation as described in this article.

**§ 134-43. Exemption schedule.**

- A. Assessment. The tax exemption provided for in this article shall be based upon assessed value attributable to the actual costs of new construction or improvements up to any maximum costs uniformly established by the Township based on the assessment determined by the Lebanon County Assessment Office.
- B. Length and amount. The length and the amount of the tax exemption provided for herein shall be a declining percentage based upon a maximum term of ten (10) years and determined by each taxing body by resolution approving a request for exemption over a maximum ten-year period as follows, with Year 1 being the tax year first following the effective date of the assessed value attributable to the new construction or improvements.
- C. Limitation. Exemption from taxation is expressly limited to any additional assessed valuation attributable to the actual costs of new constructions or improvements directed and constructed after the effective date of this article.

**§ 134-44. Term of tax exemption.**

This article shall become effective on the effective date set forth below and shall be applicable within the LERTA District for a maximum period of ten (10) calendar years thereafter, at which time it shall automatically expire.

**§ 134-45. Exemption procedure.**

- A. An owner of the property desiring a tax exemption in accordance with this article shall complete and submit in writing on forms provided by the Township, at the time it secures a building permit or construction permit, or if no building permit or other notification of new construction or improvement is required, at the time construction on a building commences, a request for tax exemption. Failure to timely apply for the tax exemption shall disqualify the improvement from the exemption provided for in this article.
- B. Upon application by any person, a copy of the exemption request shall be forwarded to the Lebanon County Board of Assessment and read "Lebanon County Board of Assessment shall after completion of the new construction or improvements separately assess the same and calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established by the Township (if any)." Upon notification of the assessment and/or reassessment, the amounts eligible for exemption, the exemption may be taken in accordance with the schedule established by resolution of each taxing body on a declining basis over a maximum ten-year period, as provided for herein.
- C. The Township is hereby authorized at any time and from time to time to adopt, promulgate, amend and implement reasonable regulations by resolution to carry out the terms of this article.

**§ 134-46. Exemption after article termination.**

An owner of the property timely applying for and receiving an exemption shall be entitled to the exemption in accordance with the schedule set forth herein, even if said schedule extends beyond the termination of this article, and, for this purpose, this article shall continue in force and effect until the last such exemption amount granted pursuant hereto has expired. In the event of any dispute concerning the timeliness or completion of any such applications, the determination of the Board of Supervisors held at a public meeting shall be final and binding.

**§ 134-47. Severability.**

If any sentence, clause, section, or part of this article is found to be invalid, unconstitutional, illegal, for any reason, such invalidity, unconstitutionality or illegality shall not affect or impair any of the remaining sections, clauses, parts or provisions of this article. This article shall be interpreted and applied as if said invalid, unconstitutional or illegal provision had not been part of the same, and it is the intent of the Board of Supervisors that this article would have been adopted without such invalid, unconstitutional or illegal provision or clause or part thereof.