

**THE BOARD OF COMMISSIONERS OF CHELTENHAM TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2074-05

AN ORDINANCE AMENDING THE CODIFIED ORDINANCES OF CHELTENHAM TOWNSHIP TO ADOPT A NEW TAX TO BE KNOWN AS THE "EMERGENCY AND MUNICIPAL SERVICES TAX" FOR A TOWNSHIP TAX IN THE CURRENT AMOUNT OF FIFTY-TWO DOLLARS (\$52.00) ON EACH PERSON CARRYING ON AN OCCUPATION IN CHELTENHAM TOWNSHIP TO FUND POLICE, FIRE AND EMERGENCY SERVICES, ROAD MAINTENANCE AND REAL ESTATE TAX REDUCTION; SETTING FORTH THE SHORT TITLE; DEFINITIONS; LEVY; AMOUNT OF TAX; DUTY OF EMPLOYERS AND SELF-EMPLOYED PERSONS; RETURNS; DATES FOR DETERMINING TAX LIABILITY AND PAYMENTS; INDIVIDUALS ENGAGED IN MORE THAN ONE OCCUPATION; SELF-EMPLOYED INDIVIDUALS; EMPLOYERS AND SELF-EMPLOYED INDIVIDUALS RESIDING OUTSIDE THE BOUNDARIES OF THE TOWNSHIP; ADMINISTRATION OF THE TAX; SUITS FOR COLLECTION AND FINES.

The Board of Commissioners of Cheltenham Township does hereby **ENACT** and **ORDAIN** as follows:

Section 1 - Amendment To Code

The Codified Ordinances of Cheltenham Township are hereby amended by adoption of the Emergency and Municipal Services Tax as follows:

EMERGENCY AND MUNICIPAL SERVICES TAX

1. Short Title.

This Part shall be known and may be cited as the "Cheltenham Township Emergency and Municipal Services Tax Ordinance."

2. **Definitions.**

Unless otherwise expressly stated, the following terms shall have, for the purpose of this Part, the meaning herein indicated:

COLLECTOR or TAX COLLECTOR - the person appointed by the Board of Commissioners to collect the Emergency and Municipal Services tax levied by this Part and to administer the provisions thereof.

CORPORATION – any corporation or joint stock association, organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other state, territory, or foreign country or dependency.

EMPLOYER - an individual, partnership, association, corporation, governmental body, or unit or agency or other entity who or that employs one or more persons on a salary, wage, commission or other compensation basis.

NON-RESIDENT – an individual, fiduciary, partnership or other entity domiciled outside Cheltenham Township.

OCCUPATION – any enterprise, activity, profession, or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, association, or any other entity, whereby any wage, salary, commission or other remuneration is earned.

PERSON – a natural person, partnership, association, corporation or fiduciary. Whenever used in any clause prescribing or imposing a penalty, the term “person” as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

RESIDENT – an individual, partnership, association or other entity domiciled in Cheltenham Township.

SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION – includes salaries, wages, commissions, bonuses, incentive payments, fees and tips that may accrue or be received by an individual for services rendered, whether directly or through an agent and whether in cash or in property but shall not include periodic payments for sick or disability benefits and those commonly recognized as old-age benefits, retirement pay, or pensions paid to persons retired from service after reaching a specific age or after a stated period of employment, nor public assistance or unemployment compensation payments, nor any wages or compensation paid by the United States to any person for active service in the Army, Navy or Air Force of the United States nor any bonus or additional compensation paid by the United States or the Commonwealth of Pennsylvania or any other State for such services.

TAXPAYER – a person required hereunder to file a return on earnings or net profits or to pay a tax thereon.

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

3. Imposition and Rate.

a. A tax is levied at the maximum amount authorized by the State Legislature which is currently Fifty-two Dollars (\$52.00) per year for any of the following purposes:

- (i) Police, fire or emergency services;
- (ii) Road maintenance, or
- (iii) Real estate tax reduction.

b. The taxes levied under Subsections (i) and (ii) of this 3(b) shall relate to and be imposed as follows:

- (i) Upon all nonresidents who carry on an occupation in Cheltenham Township; and
- (ii) Upon all residents who carry on an occupation in Cheltenham Township.

4. Exemption.

Those persons who are subject to the tax pursuant to Sections 3 of this Ordinance, but earn less than three thousand (\$3,000.00) dollars annually shall be exempted herefrom upon the filing of an affidavit with their employer that they anticipate earning less than such stated amount due to seasonal employment or otherwise.

5. Collection at Source.

a. Every self-employed person or employer who employs one (1) or more persons on a salary, wage, commission or other compensation basis whose earnings are subject to the tax imposed by this Part shall deduct the amount of tax levied by this Part from the salaries, wages or compensation paid to the employee prior to April 1st of each year and within thirty (30) days from the date of hire for each employee hired subsequent to April 1st of each calendar year.

b. The tax shall be paid to the collector on a form furnished, and shall include the employee's home address and social security number. Taxes are due by April 30th of the calendar year for all employees hired or working on or before April 1st and within thirty (30) days of the close of the quarter in which they were hired. Quarterly due dates are April 30th, July 31st, October 31st and January 31st of the succeeding year.

6. Appointment of Tax Collector.

The Board of Commissioners of Cheltenham Township shall designate a Tax Collector by resolution, and the compensation of such Collector for the collection of the Emergency and Municipal Services Tax shall be fixed by the Board by resolution. The Collector shall collect and receive all taxes imposed by this Part; furnish receipts for their payment, keep records showing amounts received by him from all taxpayers and the dates of such receipts; and keep such other records as may be from time to time required by the Board of Commissioners.

7. Powers of Collector.

The Tax Collector is hereby charged with the enforcement of the provisions of this Part and is authorized and empowered as follows:

a. To administer and enforce the provisions of this Part and all rules and regulations prescribed, adopted, and promulgated by the Board of Commissioners of the Township relating to the enforcement and administration hereof and consistent with such rules and regulations shall have the power and authority to re-examine and correct any and all returns filed hereunder, and to compute, settle, resettle and discharge any or all taxes hereby levied.

b. The Collector or any agent or employee of the Township, authorized in writing by the Collector, is hereby authorized and empowered to examine the books, papers and records of any employer or taxpayer in order to verify the accuracy of any return made, or if no return was made, to ascertain the tax imposed by this Part. Every such employer or taxpayer is hereby directed and required to give to the said collector or a duly authorized agent or employee of the Township, the means, facilities and opportunity for such examinations and investigations as are hereby authorized. The Collector is hereby authorized to examine any person under oath concerning any income which was or should have been returned for taxation, and to this end may compel the production of books, papers and records and the attendance of all persons before him, whether as parties or witnesses, who he believes to have knowledge of such income.

c. Any information gained by the Collector or any authorized agent or employee of the Township, as a result of any returns, investigations, hearings or verification, required or authorized by this Part, shall be confidential except for official purposes and except where disclosure of the contents thereof is required by proper judicial Order or decree, or as otherwise provided by law, and any person or agent who divulges any information so obtained shall, upon conviction thereof, be subject to a fine or penalty not to exceed six hundred dollars (\$600.00) and costs for each offense, or to undergo imprisonment for not more than thirty (30) days for the nonpayment of such fine or penalty and costs.

8. Additional Regulations Authorized

The Board of Commissioners of Cheltenham Township shall be empowered to adopt by resolution additional rules and regulations pertaining to this Part.

9. **Interest on Late Payment.**

All taxes imposed by this Part remaining unpaid after they become due shall bear interest at the rate of six percent (6%) per year and shall be payable by the employer (the party responsible for collecting and/or paying the tax to the collector) or by the taxpayer if he or she is self-employed.

10. **Recovery.**

All taxes imposed by this Part, together with all interest accruing thereon, shall be recoverable by the Township as other debts are recoverable.

11. **Violation of Ordinance.**

Any violator of any provision of this Part shall, upon conviction thereof, be sentenced to pay a fine not exceeding six hundred dollars (\$600.00) and costs and, in default of payment thereof, shall be subject to imprisonment for a term not to exceed thirty (30) days. Each day that a violation of this Part continues shall constitute a separate offense.

12. **Applicability.**

The tax imposed by this Part shall not apply to any person as to whom it is beyond the legal power of Cheltenham Township to impose the tax or duties herein provided.

13. **The Provisions of this Ordinance are Severable.**

If any sentence, clause or section of this Ordinance is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections of this Ordinance. It is hereby declared to be the intent of the Township that this Ordinance would have been adopted as if such unconstitutional, illegal or invalid sentence, clause or section had not been included herein.

14. **Effective Date.**

This Part and the tax herein levied shall be effective for the year 2005 and on a continuing annual basis, unless the rate of said tax is subsequently changed.

Section 2 - Failure to Enforce not a Waiver

The failure of the Township to enforce any provision of this Ordinance shall not constitute a waiver by the Township of its rights of future enforcement hereunder.

Section 3 – Effective Date

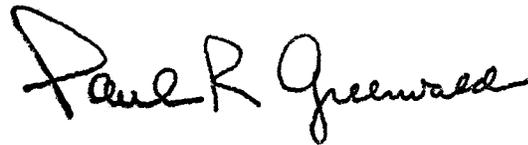
This Ordinance shall take effect and be in force from and after its approval as required by the law.

Section 4– Repealer

All other ordinances and resolutions or parts thereof insofar as they are inconsistent with this Ordinance are hereby repealed.

ORDAINED and **ENACTED** by the Board of Commissioners of Cheltenham Township, Montgomery County, Pennsylvania, this 18th day of **January, 2005**.

CHELTENHAM TOWNSHIP



By: _____
PAUL GREENWALD, President
Board of Commissioners



Attest: _____
DAVID G. KRAYNIK, Secretary

