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Part 1**Earned Income Tax****§24-101. Imposition of Tax.**

A tax for general revenue purposes of one percent is hereby imposed on: (a) earned income earned on and after January 1, 1966, by residents of the Borough of Oklahoma; (b) earned income earned on and after January 1, 1966, by nonresidents of the said Borough for work done or services performed or rendered in the Borough of Oklahoma; (c) net profits earned on and after January 1, 1966, by residents of the Borough of Oklahoma; and (d) net profits earned on and after January 1, 1966, from the operation of businesses, professions or other activity, except corporations, conducted in the said Borough by nonresidents of the Borough of Oklahoma.

(*Ord. 96, 11/3/1965; as amended by Ord. 116, 8/19/1966, §1*)

§24-102. Section 13 of Enabling Act Adopted by Reference; Options.

Section 13 of the said Act of 1965, P.L. No. 511, is hereby adopted and incorporated by reference and made a part of this Part, to the same extent as if the full text of the said section were set out verbatim in this Part, except that: (a) in the case of net profits, the Borough elects to operate under the option set forth in subsection III-A(ii) of the said §13, requiring an annual declaration of estimated net profits and quarterly payments thereof, rather than annual payments of the tax due on net profits for the preceding year as provided in subsection III-A(I); and (b) in the case of earned income not subject to withholding, the Borough elects to operate under the option set forth in subsection III-B(2) requiring quarterly returns, with accompanying payment of the tax, rather than the annual return and payment of the tax for the preceding year as set forth in subsection III-B(1). Provided the Income Tax Officer may provide by regulation for the making, and filing of adjusted declarations of estimated net profits, and for the payment of the estimated tax on net profits in cases where a taxpayer who has previously made a declaration of estimated net profits anticipates additional net profits not previously declared or finds that he has overestimated his anticipated net profits.

(*Ord. 96, 11/3/1965; as amended by Ord. 116, 8/19/1966, §2*)

§24-103. Income Tax Officer.

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

(*Ord. 96, 11/3/1965; as amended by Ord. 116, 8/19/1966, §3*)

Part 2**Per Capita Tax****§24-201. Per Capita Tax Imposed.**

A per capita tax of \$5 per annum be, and the same is hereby levied and assessed upon each resident or inhabitant of the Borough of Oklahoma over 21 years of age, which tax shall be in addition to all other taxes levied and assessed by the Borough of Oklahoma pursuant to any other laws of the Commonwealth of Pennsylvania.

(*Ord. 118, 11/7/1966; as amended by Ord. 121, 12/12/1967 §1*)

§24-202. Collection by Tax Collector.

Such tax shall be collected by the duly elected or appointed Tax Collector of the Borough of Oklahoma in the same manner and at the same time as other Borough taxes are collected, as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

(*Ord. 118, 11/7/1966, §2*)

§24-203. Tax Collector's Bond.

The Tax Collector shall give bond secured and conditioned for the collection and payment of such taxes as provided by law for other Borough taxes.

(*Ord. 118, 11/7/1966, §3*)

§24-204. Duplicate Constitutes Warrant for Collection.

The entry of the per capita tax in the tax duplicate and the issuance of such duplicate to the Tax Collector shall constitute his warrant for the collection of the per capita tax hereby levied and assessed.

(*Ord. 118, 11/7/1966, §4*)

§24-205. Expenses of Collection; Compensation of Tax Collector.

The expense of collection and compensation of the Tax Collector shall be paid and allowed as provided in the Local Tax Collection Law of 1945, as amended and supplemented.

(*Ord. 118, 11/7/1966, §5*)

§24-206. Notice to Taxpayers.

The Tax Collector shall give notice to the taxpayers of the amount of per capita tax due under this Part, at the same time and in the same manner as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

(*Ord. 118, 11/7/1966, §6*)

§24-207. Addition of Names to Duplicate.

In case the Tax Collector shall at anytime find within the Borough any resident or

inhabitant above the age of 21 years, whose name does not appear upon the tax duplicate, he shall report the name of such person forthwith to the assessor, who shall thereupon certify the same unto the Borough Council which shall promptly certify the same to the Tax Collector reporting such name, whereupon the Tax Collector shall add such name and the assessment of this per capita tax against such person to the duplicate of the Borough of Oklahoma, and shall proceed to collect the same.

(Ord. 118, 11/7/1966, §7)

§24-208. Authority of Tax Collector; Local Tax Collection Law Applicable.

The Tax Collector shall give notice to the taxpayers, shall have the power to collect said taxes by distress, shall have the power and authority to demand and receive said tax from the employer of any person owing any per capita tax, or whose wife owes any per capita tax, shall remit such taxes to the Borough Treasurer by separate statement at the same time as other taxes are remitted to the Borough, shall allow discounts and add penalties, shall generally be subject to all the duties and shall have all the rights and authority conferred upon him by the Local Tax Collection Law of 1945, as amended and supplemented. It is hereby declared to be the intent of the Borough Council, in enacting this Part, to confer upon the Tax Collector, in the collection of this per capita tax, all the powers, together with all the duties and obligations to the same extent and as fully provided for in the Local Tax Collection Law of 1945, as amended and supplemented.

(Ord. 118, 11/7/1966, §8)

Part 3**Realty Transfer Tax****A. Local Tax Enabling Act****§24-301. Realty Transfer Tax Under the Local Tax Enabling Act.**

1. *Definitions.* Unless otherwise specifically stated herein, the following terms shall have, for the purpose of this Part, the meaning hereinafter set forth.

Association—a partnership, limited partnership, registered partnership, business operated under a fictitious name or any other form of unincorporated enterprise owner or conducted by two or more persons.

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 including banking institutions.

Document—any deed, instrument or writing by which any real estate, lands, tenements or hereditaments or any part thereof or interest therein, within the limits of the Borough of Oklahoma, Westmoreland County, Pennsylvania, shall be sold, transferred, granted, bargained or conveyed to a purchaser or grantee, but shall not include wills or other testamentary writings, mortgages, sales or transfers between husband and wife, or parent and child, or transfers to the United States, the Commonwealth of Pennsylvania, or to any agency or political) subdivision by any document, or to any other transfers, exempt from tax under the “Realty Transfer Tax Act” of the Commonwealth of Pennsylvania or under the “Local Tax Enabling Act,” 1965, December 31, P.L. 1257 as amended.

Persons—natural persons, copartnerships, associations, corporations, firm or fiduciary. Whenever used in any clause prescribing or imposing a penalty, fine or imprisonment, or both the term “person” as applied to associations, or copartnerships shall mean the members or partners thereof, and as applied to corporations, the officers thereof. The singular shall include the plural.

Special Tax Collector—the Recorder of Deeds of Westmoreland County, Pennsylvania.

Value—in the case of any document resulting from or being evidence of the sale or transfer of real estate within the Borough of Oklahoma, Westmoreland County, Pennsylvania, transferring, granting or otherwise conveying any land, tenement or hereditament or part thereof or interest therein, the amount of the actual consideration paid therefor, including liens or other encumbrances thereon; where such document specifically sets forth a small nominal or sentimental consideration, the value shall be the total actual consideration or sale price of said real estate; provided further, however, that if such transfer is in a nature of a gift without actual valuable consideration, the value of the real estate or interest therein being transferred shall be considered as the highest valuation for tax purposes established by the Board of Assessment and Revision of Taxes in and for Westmoreland County, Pennsylvania, from which said Board derives the assessed valuation for the purposes of taxes which means the highest valuation established

by said Board and not the tax assessment valuation.

(*Ord. 149, 4/11/1977, §1*)

§24-302. Imposition of Tax.

A tax to provide revenue for general Borough purposes is hereby levied, assessed and imposed on 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 at the rate of ½ percent of the value of the real property represented by such document, transaction or transfer. Said tax shall be payable at the time the transfer is completed or concluded. Provided that in the case of any lands, tenements or hereditaments, or any interest therein, located partly within and partly without the boundaries of the Borough of Oklahoma, such tax is imposed, assessed and levied upon the value of that portion of such lands, tenements or hereditaments or any interest therein, lying within the boundaries of the Borough of Oklahoma.

(*Ord. 149, 4/11/1977, §2*)

§24-303. Payment of Tax Evidenced by Affixing Stamp.

The payment of the tax imposed by this Part shall be evidenced by a stamp of metal or rubber which shall clearly show that the tax assessed under this Part has been paid. The special tax collector shall affix or impress said stamp mark and collect the tax imposed herein.

(*Ord. 149, 4/11/1977, §3*)

§24-304. Special Tax Collector.

The tax imposed by this Part shall be paid to the special tax collector who is hereby charged with the collection thereof. The special tax collector shall account for and pay over to the Borough of Oklahoma, Westmoreland County, Pennsylvania, the collections made, less any commissions provided by law, in accordance with Act No. 113 of the General Assembly of the Commonwealth of Pennsylvania approved November 1, 1971.

(*Ord. 149, 4/11/1977, §4*)

§24-305. Stamp to be Affixed to Document Before Document Recorded or Has Certain Legal Status.

No document which represents a sale or transfer involving the transfer of title to real estate situate in the Borough of Oklahoma, Westmoreland County, Pennsylvania, upon which the tax is hereby levied and assessed shall be recorded in the office of the Recorder of Deeds of Westmoreland County, Pennsylvania, or any county of the Commonwealth, nor shall such document be made the basis of any action or other legal proceedings, nor shall proof thereof be offered in evidence in any court of the Commonwealth of Pennsylvania, unless and until the said stamp as provided herein shall have been affixed thereto.

(*Ord. 149, 4/11/1977, §5*)

§24-306. Document to Set Forth Full and Complete Consideration or Value

or be Accompanied by Affidavit.

Every such document when presented to the Recorder of Deeds of Westmoreland County or any other county of this Commonwealth for recording therein, shall set forth in said document and as part thereof, the true, full and complete consideration or value of said transfer or, in lieu thereof, shall be accompanied by an affidavit to be executed by the grantor, grantee or the responsible agent of either which said affidavit shall set forth the true, full and complete consideration or value for the said transfer, or the specific reason why the said document and the transfer represented thereby is not subject to the tax imposed by this Part if the document, upon its face, does not disclose said reason.

(*Ord. 149, 4/11/1977, §6*)

§24-307. Prohibited Acts; Penalty.

It shall be unlawful for any person to: make, execute, issue, deliver or accept, or cause of be made, executed, issued, delivered or accepted any document transferring title to any real estate situated in the Borough of Oklahoma, in accordance with the provisions of this Part, unless and until the full amount of the tax imposed by this Part shall have been paid. Any person violating any provision of this Part shall be guilty of an offense, and, upon conviction, shall be sentenced to pay a fine, the minimum amount thereof and the maximum amount thereof to be the same as for a violation of the Borough's realty transfer tax levied under Act 77 of 1986, and, in default of payment of fine and costs, to undergo imprisonment for not more than 30 days.

(*Ord. 149, 4/11/1977, §7; as amended by Ord. 204A, 2/13/1989, §25*)

§24-308. Interest Added to Unpaid Tax.

In addition to all other fines and other penalties imposed by this Part, all taxes imposed in accordance with the provisions hereof, if not paid when due, shall bear interest at the rate of ½ percent per month until paid.

(*Ord. 149, 4/11/1977, §8*)

§24-309. Penalty Added up Unpaid Tax.

A penalty of 5 percent in addition to other penalties imposed hereunder is imposed upon the amount of any tax imposed under the provisions of this Part, which shall remain unpaid for a period of longer than 1 month from the date of said transfer.

(*Ord. 149, 4/11/1977, §9*)

§24-310. Recovery of Taxes, Interest and Penalties.

All taxes imposed by this Part, together with the interest and penalties provided herein shall be recoverable as other taxes or debts due and owing to the Borough of like character are now recoverable by law.

(*Ord. 149, 4/11/1977, §10*)

§24-311. Taxes, Interest and Penalties Constitute Lien on Property.

The tax levied and assessed by this Part together with the interest and penalties imposed herein, shall become a lien upon the lands, tenements, hereditaments or any

part thereof or interest therein within the limits of the Borough of Oklahoma, Westmoreland County, Pennsylvania, transferred or conveyed in accordance with the provisions hereof, which such liens shall be effective at the time when the taxes are due, and payable in accordance with the provisions of this Part, and shall continue until discharged by payment to the Borough of Oklahoma, and the said Borough of Oklahoma may file a municipal or tax claim in the Court of Common Pleas of Westmoreland County, Pennsylvania, against the transferor or transferee, or both on the said lands, tenements or hereditaments concerned in accordance with the provisions of the laws of the Commonwealth of Pennsylvania covering the filing of tax claim or municipal claim. (*Ord. 149, 4/11/1977, §11*)

B. Tax Reform Code Realty Transfer Tax**§24-321. Short Title.**

This Part shall be known and may be cited as the “Local Real Estate Transfer Tax Ordinance of the Borough of Oklahoma.”

(*Ord. 201, 2/9/1987, §1*)

§24-322. Imposition of Tax; Rate, Applicability, Scope and Intent.

1. *Imposition.* For general revenue purposes, the Borough of Oklahoma, under authority of §1101-D of the Tax Reform Code of 1971 (1971 P.L. 6 No. 2) as amended by the Act of July 2, 1986, P.L. No. 77, imposes a tax as prescribed by subsection .2 of this Section, upon the transfer of real estate or an interest in real estate within the Borough.

2. *Rate and Applicability.* Every person who makes, executes, delivers, accepts or presents for recording any document, or in whose behalf any document is made, executed, delivered, accepted or presented for recording shall be subject to pay for and in respect to the transaction or any part of the transaction, a tax at the rate of one percent of the value of the real estate represented by that document, which tax shall be payable at the earlier of the time the document is presented for recording, or within 30 days of acceptance of the document, or within 30 days of becoming an acquired company.

3. *Scope and Intent.* This Part does not, is not intended to, nor shall it be construed in any way to amend, modify, limit, restrict, affect, supersede, preempt, reenact or restate *Ord. 149*, the Borough’s Real Estate Transfer Tax Ordinance, as enacted April 11, 1977, being §§41 through 53 of Chapter XX of the Code of Ordinances of the Borough of Oklahoma. This Part, as hereby enacted, is intended solely to impose a tax on those classes of transfers and transactions now taxable under Article XI-C, Realty Transfer Tax, of the Tax Reform Code of 1971 (1971 P.L. 6 No. 2), as last amended by the Act of 1986 P.L. No. 77, and not previously taxable under *Ord. 149*. To the extent that a transfer is taxable under *Ord. 149*, it shall continue to be taxable under *Ord. 149*, and shall not be subject to the tax imposed under this Part. *Ord. 149* shall remain in full force and effect from and after the enactment of this Part.

(*Ord. 201, 2/9/1987, §2*)

§24-323. Certain Provisions of the Tax Reform Code, as Amended, Incorporated by Reference.

Those provisions of Article XI-C of the Tax Reform Code of 1971, as amended through the Act of 1986 P.L. 77, dealing with the levy of a real estate transfer tax, and scope, extent and applicability of the tax, are incorporated into and made a part of this section by reference, and shall be considered a part of this Part just as if those portions of the law had been inserted verbatim into this Part as separate sections, subsections and/or paragraphs of this Part. Provided: (a) the provisions so to be incorporated by reference are those dealing with, but not necessarily limited to, the subjects of definitions, exempt parties, excluded transactions, acquired companies, credits against tax, proceeds of judicial sales and civil penalties, and (b) those provisions incorporated by reference shall apply solely to this Part, and shall have no effect upon separate

definitions, provisions and terms in *Ord. 149*, in so far as *Ord. 149* remains in effect.
(*Ord. 201, 2/9/1987, §3*)

§24-324. Administration, Collection and Enforcement.

The tax imposed under this Part shall be administered, collected and enforced under the Local Tax Enabling Act (1965 PL. 1257 No. 511, as amended). By resolution, Borough Council shall designate and appoint a Local Realty Transfer Tax Administrator who shall be charged with enforcement and collection of the tax and who may promulgate and enforce reasonable regulations for enforcement and collection. Provided the regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 P.S. 8101-C *et seq.* are incorporated into and made a part of this Part.
(*Ord. 201, 2/9/1987, §4*)

Part 4**Real Estate Tax Discounts and Penalties****§24-401. Real Estate Tax Discount Rate.**

Every taxpayer subject to the payment of the real estate tax as levied by the Borough shall be entitled to a discount of two percent from the amount of the tax upon making payment of the whole amount of that tax due from him within 2 months after the date of the tax notice.

(Ord. 172, 1/4/1982, §1)

§24-402. Real Estate Tax Penalty Rate.

Every taxpayer who shall fail to make payment of any real estate tax levied by the Borough for 4 months after the date of the tax notice shall be charged a penalty of ten percent, which penalty shall be added to the taxes by the Tax Collector and be collected by him.

(Ord. 172, 1/4/1982, §2)

