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PART 1

AMUSEMENT TAX

Section 101. Authority for Enactment. This Part is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §6901, et seq. (1982), as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania. (Ordinance No. 118, November 3, 1997, Section 1)

Section 102. Definitions. As used in this Part, the following terms shall have the meanings indicated, unless a different meaning clearly appears from the context:

Admission. Monetary charge of any character, including contributions, donations, dues or membership fees, periodic or otherwise, charged for the privilege of attending or engaging in amusements as hereinafter defined; provided, however, "admission" shall not include tax added or charge expressly subject to the Tax Return Code of 1971, P.L. 6, No. 2, March 4, 1971, 72 P.S. §7161, et seq. (1982), as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

Amusement. All manner or form of entertainment, diversion, sport, pastime or recreation within the Township for which admission is charged or paid, except motion picture theaters.

Person. Any individual, partnership, limited partnership, association, firm or corporation. Whenever used in any clause prescribing or imposing a penalty, "person", as applied to associations, shall mean the partners thereof; and as applied to corporations, the officers thereof.

The singular shall include the plural; the plural shall include the singular; and the masculine shall include the feminine. (Ordinance No. 118, November 3, 1997, Section 2)

Section 103. Imposition of Tax. A tax is imposed, for general revenue purposes, at the rate of five percent (5%) of the admission price to each amusement within the Township for which the individual admission price is ten cents (\$0.10) or more. The tax shall not be charged and collected on:

(a) Monetary charge paid by any bona fide student in a public school or college for the privilege of attending amusements conducted or participated in by such school or college.

(b) Admission accompanying or incidental to the serving of food or drink or the sale of merchandise, where the charge for admission is wholly included in the price paid for food, refreshment or merchandise, and the price for food, refreshment or merchandise is not increased during the time when such entertainment is offered. In the event that the price of such food, refreshment or merchandise is increased during times the entertainment is offered, then such increase in the price as is paid by one purchasing such food, refreshment or merchandise shall be deemed to be an admission.

(c) Admission where the proceeds thereof, after payment of reasonable expenses, inure exclusively to the benefit of any charitable, religious, civic or non-profit educational organization whose status is evidenced by proof of Internal Revenue Service tax exemption.

(Ordinance No. 118, November 3, 1997, Section 3)

Section 104. Rate of Tax.

(a) Where the admission is fixed, the tax shall be based upon the fixed admissions collected.

(b) Where the admission is not fixed, the tax shall be based upon the gross admissions collected.

(c) In the case of admissions to golf courses, the tax base upon which the tax shall be levied shall not exceed forty percent (40%) of the greens fee; and the greens fee shall include all costs of admission to the golf course.

(Ordinance No. 118, November 3, 1997, Section 4)

Section 105. Permit Required. After the effective date of this Part, any person desiring to conduct or to continue to conduct any amusement within the Township shall file with the Tax Collector an application for a permanent amusement permit or a temporary amusement permit, as the case may be. A permanent permit shall be issued to an amusement that is to continue for longer than thirty (30) days. A temporary permit shall be issued to an amusement that is to continue for less than thirty (30) days. (Ordinance No. 118, November 3, 1997, Section 5)

Section 106. Permit Expiration. Permanent permits shall expire on December 31 of the year in which issued. Temporary permits shall be valid until the last day the amusement is conducted, but not exceeding thirty (30) days from the date of issue. (Ordinance No. 118, November 3, 1997, Section 6)

Section 107. Permit Application. On forms supplied by the Tax Collector, the following information shall be printed in ink or typewritten:

- (a) name of the Township;
- (b) whether a "temporary" or "permanent" permit;
- (c) name and address of the person receiving the permit;
- (d) location of the amusement covered by the permit;
- (e) type of amusement;
- (f) period for which the permit is issued;
- (g) number of the permit; and
- (h) date the permit is issued.

Every permit shall be signed by the permittee and issued in duplicate. The original shall be given to the permittee and the duplicate shall be kept on file by the Township.

In the case of loss, defacement or destruction of any permit, the permittee shall apply to the Tax Collector for re-issuance. (Ordinance No. 118, November 3, 1997, Section 7)

Section 108. Payment of Tax Due; Report to Be Submitted by Permit Holders.

(a) Every holder of a permanent permit shall, on or before last day of every calendar month, transmit to the Tax Collector, under oath or affirmation, a report of the total admissions charged or collected by him during the preceding calendar month and of the total tax due thereof under this Part. When he submits this report, he shall pay to the Tax Collector the entire amount of tax due.

(b) Every holder of a temporary permit shall, at the close of each day the amusement was held, transmit to the Tax Collector, under oath or affirmation, a report of the total admission charged or collected by him on such day and of the total tax due thereon under this Part. When he submits this report, he shall pay to the Tax Collector the entire amount of tax due. On the day of expiration of the temporary permit, the permittee shall, in addition, submit to the Township, under oath or affirmation, a report of all admissions charged or collected during the period in which such temporary permit was in effect and of all taxes due and paid. When he

submits this report, he shall pay the entire amount of taxes remaining unpaid.

Provided, however, any holder of a temporary permit who is a resident of the Township or who has a permanent place of business therein may submit the reports hereinabove required of himself on the day following the days hereinabove specified.

Provided, further, in every case the Tax Collector shall furnish to the person paying any tax levied under this Part a receipt for the payment of such tax.

(Ordinance No. 118, November 3, 1997, Section 8)

Section 109. Duties of the Tax Collector.

(a) The Tax Collector is charged with the duties of collecting and receiving taxes, fines and penalties imposed by this Part. It shall be his duty to keep a record showing the amount received by him, from whom received and the date of such receipt.

(b) The Tax Collector and his duly appointed agents are hereby empowered with the approval of the Board of Supervisors of the Township to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, and charged with enforcing the provisions of this Part and any rules and/or regulations promulgated pursuant hereto.

(c) If any person required to secure a permit under this Part shall fail to file a report at the time specified herein or shall file a report which on its face appears incorrect or insufficient, the Tax Collector or his duly appointed agents shall assess said person or persons an amount of tax which the Tax Collector or his agents deem reasonable and appropriate. In all cases of assessment, the Tax Collector or his duly appointed agents shall give the parties assessed a notice in which shall be stated the amount of the tax imposed or levied.

(d) Every holder of an amusement permit shall keep and maintain complete records showing the daily admissions charged or collected, the amount of tax due and any other information necessary to determine the amount of tax due.

(e) Any person aggrieved by any decision of the Tax Collector shall have the right to appeal to the Court of Common Pleas, as in all other cases.

(Ordinance No. 118, November 3, 1997, Section 9)

Section 110. Confidential Nature of Returns. Any information gained by the Tax Collector or any other official, agent or employee of the Township as a result of any returns, investigations, hearings or verifications required or authorized by this Part shall be confidential, except in accordance with proper judicial order or as otherwise provided by law. (Ordinance No. 118, November 3, 1997, Section 10)

Section 111. Penalties. Any person who or which has failed, neglected or refused to comply with any of the terms or provisions of this Part or of any regulation or requirement pursuant thereto and authorized thereby or has violated or permitted the violation of the provisions of this Part shall be subject to a penalty of at least One Hundred and 00/100 Dollars (\$100.00) and not more than One Thousand and 00/100 Dollars (\$1,000.00) plus all court costs, including reasonable attorney fees incurred by the Township as a result thereof, and in the event the penalty imposed for the violation of this Part is not voluntarily paid to the Township, the Township shall initiate a civil enforcement proceeding before a District Justice. The civil enforcement proceeding shall be initiated by complaint or by such other means as may be provided by the Pennsylvania Rules of Civil Procedure.

The Tax Collector or his duly appointed agents shall have the power in the name of the Township to institute proceedings against any and all persons who violate the provisions of this Part.

If for any reason the tax is not paid when due and suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and interest and penalties herein imposed. (Ordinance No. 118, November 3, 1997, Section 11)

Section 112. Severability. If any provision, sentence, clause, section or part of this Part 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, sections or parts of this Part. It is hereby declared as the intent of the Board of Supervisors of the Township that this Part would have been adopted had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included herein. (Ordinance No. 118, November 3, 1997, Section 12)

PART 2**CERTIFICATIONS**

Section 201. Imposition of Tax Certification Fee. The Township of Tilden hereby appoints the Tax Collector of Tilden Township as the Municipal Officer authorized to provide tax certifications upon request by the public and hereby authorizes said Tax Collector to assess, collect and retain, as compensation for providing such additional services, a fee of Ten Dollars (\$10.00). Such fees shall be in addition to any other compensation which the Tax Collector may be or is entitled to receive. (Ordinance No. 110, December 5, 1996, Section 1)

Section 202. Severability. If any sentence, clause, section or part of this Part is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not effect or impair any other remaining provisions, sentences, clauses, sections or parts of this Part. It is hereby declared as the intent of the Township that this Part would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part hereof not been included herein. (Ordinance No. 110, December 5, 1996, Section 2)

Part 3

Earned Income Tax

Subpart A. Earned Income Tax.

Section 301. Enabling Legislation, Short Title and Effective Date. This Subpart is enacted pursuant to the authority granted by the Act of the General Assembly of the Commonwealth of Pennsylvania approved December 31, 1965, P.L. 511, known as The Local Tax Enabling Act, and shall be known and may be cited as The Earned Income Tax Ordinance. The provisions hereof shall become effective on the first day of January, 1967, and shall continue in effect for the remainder of the calendar year 1967 and from year to year thereafter without annual re-enactment until altered, amended, or rescinded by appropriate action of the Board of Supervisors of the Township of Tilden. (Ordinance No. 2-1966, December 23, 1966, Article 1)

Section 302. Definitions. The following words and phrases when used in this Subpart, including the various portions of this Section thereof, shall have the meanings ascribed to them in this Section, except where the context clearly indicates or requires a different meaning:

“Association” - A partnership, limited partnership, or any other unincorporated group of two or more persons.

“Business” - An enterprise, activity, profession or any other undertaking of an unincorporated nature conducted for profit or ordinarily conducted for profit whether by a person, partnership, association, or any other entity.

“Corporation” - A corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other state, territory, foreign country or dependency.

“Current Year” - At any given time, the then current calendar year for which the tax is levied.

“Domicile” - The place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode, which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the place in which a man has voluntarily fixed the habitation of himself and his family, not for mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other

permanent home. In the case of businesses or governmental body or unit or agency, or any other entity employing one or more associations, the domicile is that place regarded as the center of business affairs and at which its functions are discharged.

"Earned Income" - Salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property; not including, however, wages or compensation paid to persons on active military service, periodic payments for a period of sickness, disability or retirement or payments arising under workmen's compensation acts, occupational disease acts and similar legislation, or payments 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 or payments commonly known as public assistance, or unemployment compensation payments made by any governmental agency or payments to reimburse expenses or payments made by employers or labor unions for wage and salary supplemental programs, including but not limited to programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, social security and retirement.

"Employer" - A person, partnership, association, corporation, institution, governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation.

"Income Tax Officer" or "Officer" - The person, public employee or private agency designated by the Township of Tilden to collect and administer the tax on earned income and net profits.

"Net Profits" - The net income from the operation of a business, profession, or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in such business, profession, or other activity, but without deduction of taxes based on income.

"Non-Resident" - A person, partnership, association or other entity domiciled outside Tilden Township.

"Person" or "Individual" - A natural person.

"Preceding Year" - The calendar year immediately preceding the current year.

"Resident" - A person, partnership, association or other entity domiciled in Tilden Township.

"Succeeding Year" - The calendar year next following the current year.

"Taxpayer" - A person, partnership, association, or any other entity required hereunder to file a return of earned income or net profits, or to pay a tax thereon.

"Township" - The Township of Tilden, Berks County, Pennsylvania.

(Ordinance No. 2-1966, December 22, 1966, Article 2)

Section 303. Imposition of Tax. A tax for general revenue purposes at the rate of one percent (1%) is hereby imposed on the following:

- (a) Earned income received by residents of the Township on and after January 1, 1967;
- (b) Net profits received by residents of the Township on or after July 1, 1967;
- (c) Earned income received by individual non-residents of the Township in the Township; and
- (d) Net Profits earned in the Township by non-residents of the Township.

(Ordinance No. 2-1966, December 22, 1966, Article 3; as amended by Ordinance No. 158-2005, October 1, 2005, Section 1)

Section 304. Declaration and Payment of Tax.

(a) Every taxpayer who receives earned income or net profits during the current year shall make and file with the Income Tax Officer on or before April 15 of succeeding year on a form prescribed and approved by the Office a return setting forth the amount of all earned income and net profits received by the taxpayer during the current year, the total amount of tax due thereon, the total amount of tax paid or withheld previously, and the balance of tax due. At the time of filing the return, the taxpayer shall pay the balance of the tax due or make demand for refund or credit of any overpayment.

(b) In lieu of filing the return required by Section 304(a), the taxpayer may elect to file his returns on the basis of his fiscal year, in which case he shall make and

file with the Income Tax Officer on or before the 105th day after the close of his fiscal year on a form prescribed and approved by the officer a return setting forth the amount of all earned income and net profits received by the taxpayer during his fiscal year ending within the current year, the total amount of tax due thereon, the total amount of tax paid or withheld previously, and the balance of tax due. At the time of filing the return, the taxpayer shall pay the balance of tax due or make demand for refund or credit of any overpayment.

(c) In the event of the death of a taxpayer during the current year, his personal representative, or in the absence of a personal representative, the person or persons inheriting or otherwise acquiring his Estate, shall file the return required by this Subpart to be filed by the taxpayer on or before the date the same is due and pay the tax due.

(d) Every taxpayer who discontinues business prior to December 31 of the current year shall, within thirty (30) days after the discontinuance of business, file his return as hereinabove required and pay the tax due.

(e) Every taxpayer receiving earned income or net profits during the current year and every person engaged in conducting a business, whether or not resulting in net profits during the current year shall file a return in accordance with the provisions of this Subpart, even though all of the earned income received by the taxpayer during the current year is subject to withholding by his employer.

(Ordinance No. 2-1966, December 22, 1966, Article 4)

Section 305. Collection at Source.

(a) Every employer having an office, factory, workshop, branch, warehouse, or other place of business within the Township of Tilden who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, who has not previously registered, shall within fifteen (15) days after becoming an employer, register with the Income Tax Officer his name and address and such other information as the Officer may require.

(b) Every employer having an office, factory, workshop, branch, warehouse or other place of business within the Township of Tilden who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall deduct at the time of payment thereof the tax imposed by this Subpart on the earned income due to his employee or employees, and shall on or before April 30 of the current year, July 31 of the current year, October 31 of the current year, and January 31 of the succeeding year, file a return and pay to the

officer the amount of taxes deducted during the preceding three-month periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year, and December 31 of the current year, respectively. Such return shall show the name and social security number of each such employee, the earned income received by such employee during such preceding three-month period, the tax deducted therefrom, the political sub-divisions imposing a tax upon such employee, the total earned income of all such employees during such preceding three-month period, and the total tax deducted therefrom and paid with the return. Any employer who for two of the preceding four quarterly periods has failed to deduct the proper tax or any part thereof, or has failed to pay over the proper amount of tax to Tilden Township, may be required by the Income Tax Officer to file his return and pay the tax monthly. In such cases, payment of tax shall be made to the Officer on or before the last day of the month succeeding the month for which the tax was withheld.

(c) On or before February 28 of the succeeding year, every employer shall file with the Income Tax Officer:

(1) An annual return showing the total amount of earned income paid, the total amount of tax deducted, and the total amount of tax paid to the officer for the period beginning January 1, of the current year, and ending December 31 of the current year.

(2) A return withholding statement for each employee employed during all or any part of the period beginning January 1, of the current year, and ending December 31 of the current year, setting forth the employee's name, address and social security number, the amount of earned income paid to the employee during said period, the amount of tax deducted, the political sub-divisions imposing a tax upon such employee, and the amount of tax paid to the Officer. Every employer shall furnish two copies of the individual return to the employee for whom it is filed.

(d) Every employer who discontinues business prior to December 31 of the current year shall, within thirty (30) days after the discontinuance of business, file the returns and withholding statements hereinabove required and pay the tax due. Where discontinuance of business is due to the death of the employer, his personal representative, or in the absence of a personal representative, the person or persons inheriting or otherwise acquiring his Estate, shall within sixty (60) days after the death of the employer file the returns and withholding statements hereinabove required and pay the tax due.

(e) Except as otherwise provided in Section 309, every employer who

willfully or negligently fails or omits to make the deductions required by this Section shall be liable for payment of the taxes which he was required to withhold to the extent that such taxes have not been recovered from the employee.

(f) The failure or omission of any employer to make the deductions required by this Section shall not relieve any employee from the payment of the tax or from complying with the requirements of this Subpart relating to the filing of returns.

(g) The amounts deducted by an employer as required by this Section shall constitute a trust fund in the hands of such employer held for the account of the Township as beneficial owner thereof, and the employee from whose earnings such tax was deducted shall be deemed to have paid such tax.

(Ordinance No. 2-1966, December 22, 1966, Article 5)

Section 306. Powers, Duties and Compensation of Income Tax Officer.

(a) It shall be the duty of the Income Tax Officer to collect and receive the taxes, fines and penalties imposed by this Subpart. It shall also be his duty to keep a record showing the amount received by him from or on behalf of each person or business paying the tax and the date of such receipt; and to keep a record showing the amount of each refund made by him, the date of such refund, and the name and address of the person to whom the refund is made.

(b) Each Income Tax Officer, before entering upon his official duties shall give and acknowledge a bond to Tilden Township in an amount equal to the maximum amount of taxes which may be in his possession at any given time, such amount to be determined by the Township from time to time. Each such bond shall be joint and several, with one or more corporate sureties which shall be surety companies authorized to do business in this Commonwealth and duly licensed by the Insurance Commissioner of this Commonwealth. Each such bond shall be conditioned upon the faithful discharge by the officer, his clerks, assistants and appointee, of all trusts confided in him by virtue of his office, upon the faithful execution of all duties required of him by virtue of his office, upon the just and faithful accounting or payment over, according to law, of all monies and all balances thereof paid to, received or held by him by virtue of his office, and upon the delivery to his successor or successors in office of all books, papers, documents or other official things held in right of his office. Each such bond shall be taken in the name of and for the use of Tilden Township and for the use of such other person or persons for whom money shall be collected or received, as their interests shall appear, in cash of a breach of any of the conditions thereof by the acts or neglect of

the principal on the bond. Each such bond shall contain the name or names of the surety company or companies bound thereon. The Township may at any time, upon cause shown and after due notice to the Officer and his surety or sureties, require or allow the substitution or the addition of a surety company or companies acceptable to the Township for the purpose of making the bond sufficient in amount, without releasing the surety or sureties first approved from any accrued liability or previous action on such bond. The Township shall designate the custodian of the bond required to be given by the Officer.

(c) The Income Tax Officer is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Subpart, including provisions for the re-examination and correction of returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to make refunds in cases of overpayment for any period of time not to exceed six (6) years subsequent to the date of payment of the sum involved, and to prescribe forms necessary for the administration of this Subpart. No rule or regulation of any kind shall be enforceable unless it has been approved by the Board of Supervisors of Tilden Township. A copy of such rules and regulations currently in force shall be available for public inspection.

(d) The Officer shall refund, on petition of and proof by the taxpayer, earned income tax paid on the taxpayer's ordinary and necessary business expenses, not including the cost of transportation to and from the taxpayer's place of employment, to the extent that such expenses are not paid by the taxpayer's employer.

(e) The Officer and Agents designated by the Officer are hereby authorized to examine the books, papers and records of any employer or of any taxpayer or person whom the Officer reasonably believes to be an employer or taxpayer, in order to verify the accuracy of any declaration or return, or if no declaration or return was filed, to ascertain the tax due. Every employer and taxpayer and every person whom the Officer reasonably believes to be an employer or taxpayer is hereby directed and required to give to the Officer or to any agent designated by him, the means, facilities and opportunity for such examination and investigations as are hereby authorized.

(f) If any person shall fail to file a return as required by the provisions of this Subpart, or shall fail to include in any return all of his earned income and net profits, or shall fail to compute and pay the tax due to the Township as required by this Subpart, the Income Tax Officer shall make an assessment of tax against such person of the amount of tax for which such person is liable, or for which he is

reasonably believed by the Income Tax Officer to be liable, together with the penalty and interest hereinafter provided for. Promptly thereafter, the Officer shall give notice to such person by personal service or certified mail of such assessment, together with notice of the contents of this Section. If such person is dissatisfied with the assessment so made, he shall file a return and compute and pay the tax due the Township as required by this Subpart, together with the penalty and interest hereinafter provided for, or if a return has previously been filed by the taxpayer, shall furnish the Officer with proof that such return contained a correct and complete report of all his earned income and net profits, within twenty(20) days from the date of service upon him of the notice of assessment. Failure to respond to such assessment within said twenty (20) day period shall constitute acquiescence by such person in the correctness of such assessment, and upon the expiration of said twenty (20) day period such assessment shall be conclusive of the amount of tax due; and such person shall not thereafter be permitted, in a suit for the recovery of the tax, to set up any ground of defense which might have been determined by the Income tax Officer.

(g) Any information gained by the Officer, his agents, or by any other official or agent of Tilden Township, as a result of any return, investigation, hearing or verification required or authorized by this Subpart, shall be confidential, except for official purposes and except in accordance with a proper judicial order or as otherwise provided by law.

(h) The Income Tax Officer is authorized to establish different filing, reporting and payment dates for taxpayers whose fiscal years do not coincide with the calendar year.

(i) The Income Tax Officer shall receive such compensation for his service and expenses as the Board of Supervisors of Tilden Township may from time to time determine. In the case of an Income Tax Officer collecting taxes for one or more other political sub-divisions located within the geographical limits of Tilden Township, the Township shall share in the compensation and expenses of such officer according to the proportionate share that the total annual collections for the Township bears to the total annual collections for all such political sub-divisions.

(Ordinance No. 2-1966, December 22, 1966, Article 6)

Section 307. Suit for Collection of Tax.

(a) The Income Tax Officer may sue in the name of the Township for the recovery of taxes due and unpaid under this Subpart.

(b) Any suit brought to recover the tax imposed by this Subpart shall be begun within three (3) years after such tax is due, or within three (3) years after the declaration or return has been filed, whichever date is later: Provided, however, that this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:

(1) Where no declaration or return was filed by any person although a declaration or return was required to be filed by him under the provisions of this Subpart, there shall be no limitation.

(2) Where an examination of the declaration or return filed by any person or of other evidence relating to such declaration or return in the possession of the Officer reveals a fraudulent evasion of taxes, there shall be no limitation.

(3) In the case of understatement of tax liability by twenty-five percent (25%) or more without fraud, suit shall be begun within six (6) years.

(4) Where any person had deducted taxes under the provisions of this Subpart and has failed to pay the amount so deducted to the Officer, or where any person has willfully failed or omitted to make the deductions required by this Subpart, there shall be no limitation.

(5) This Section shall not be construed to limit the Township from recovering delinquent taxes by any other means provided by law.

(c) The Income Tax Officer may sue for recovery of an erroneous refund, provided such suit is begun two (2) years after making such refund, except that the suit may be brought within five (5) years, if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

(Ordinance No. 2-1966, December 22, 1966, Article 7)

Section 308. Interest and Penalties on Unpaid Taxes. 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 one-half of one percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall in addition be liable for the costs of collection and the interest and penalties herein imposed. (Ordinance 201966, December 22, 1966, Article 8)

Section 309. Penalties for Violation.

(a) Any person, partnership, corporation or other entity who or which has failed, neglected or refused to make any declaration or return required by this Subpart, refused to permit the Income Tax Officer or any agent designated by him to examine its books, records and papers, knowingly made any incomplete, false or fraudulent return, attempted to do anything whatsoever to avoid the full disclosure of the amount of its net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this Subpart, or violated or permitted the violation of the provisions of this Subpart, or any employer who has failed, neglected or refused to register or to pay the tax deducted from his employees or failed, neglected or refused to deduct or withhold the tax from his employees, shall be subject to a penalty of at least One Hundred and 00/100 Dollars (\$100.00) not more than One Thousand and 00/100 Dollars (\$1,000.00) plus all court costs, including reasonable attorney fees incurred by the Township as a result thereof, and in the event the penalty imposed for the violation of this Subpart is not voluntarily paid to the Township, the Township shall initiate a civil enforcement proceeding before a District Justice. The civil enforcement proceeding shall be initiated by complaint or by such other means as may be provided by the Pennsylvania Rules of Civil Procedure.

(b) Any person, partnership, corporation or other entity who or which has divulged any information which is confidential under the provisions of this Subpart shall be subject to a penalty of at least One Hundred and 00/100 Dollars (\$100.00) and not more than One Thousand and 00/100 Dollars (\$1,000.00) plus all court costs, including reasonable attorney fees incurred by the Township as a result thereof, and in the event the penalty imposed for the violation of this Subpart is not voluntarily paid to the Township, the Township shall initiate a civil enforcement proceeding before a District Justice. The civil enforcement proceeding shall be initiated by complaint or by such other means as may be provided by the Pennsylvania Rules of Civil Procedure.

(c) The penalties imposed under this Section shall be in addition to any other penalty imposed by any other part of this Subpart.

(d) The failure of any person to receive or procure forms required for making the declaration or returns required by this Subpart shall not excuse him from making such declaration or returns.

(Ordinance No. 2-1966, December 22, 1966; as amended by Ordinance No. 113, March 4, 1997, Section 12)

Section 310. Payment and Refunds. The Income Tax Officer is hereby authorized to

accept payment of the amount of tax claimed by the Township in any case where any person disputes the validity or amount of the Township's claim for the tax. If it is thereafter judicially determined by a Court of competent jurisdiction that there has been an overpayment of tax, the amount of the overpayment shall be refunded to the person entitled thereto. (Ordinance No.2-1966, December 22, 1966, Article 10)

Section 311. Applicability. The tax imposed by this Subpart shall not be levied upon the earned income or net profits of any person, association or corporation as to whom or which it is beyond the power of the Township to impose said tax under the Constitution of the United States of America or the Constitution and laws of the Commonwealth of Pennsylvania. This Section shall not be construed to exempt any person, association or corporation who is an employer from the duty of collecting the tax from his or its employees or paying the amount collected to the Township under the provisions of Section 305 of this Subpart. (Ordinance No. 2-1966, December 22, 1966, Article 11)

Section 312. Severability. The provisions of this Subpart are severable. If any sentence, clause or section of this Subpart 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 Subpart. It is hereby declared to be the intent of the Board of Supervisors of Tilden Township that this Subpart would have been adopted even if such unconstitutional, illegal or invalid sentence, clause or section had not been included. (Ordinance No. 201966, December 22, 1966, Article 12)

Subpart B. Electronic Media Filing Requirements.

Section 313. Enabling Legislation. This Subpart is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, as amended. (Ordinance No. 145, November 23, 2002, Section 1)

Section 314. Filing Requirements. The following provisions for Earned Income Tax reporting, as approved in the Resolution of the Berks County Earned Income Tax Collection Bureau on June 25, 2002, are hereby established:

Commencing in the first quarter 2003, all employers that are located within the Township of Tilden, Berks County, Pennsylvania, and that have one hundred (100) or more employees during any quarter of the year, must use electronic media (including, but not limited to, diskette, compact disk and electronic transmission) to satisfy its tax reporting obligations for such quarter or for such year.

Commencing in the first quarter of 2004, all employers that are located within the Township of Tilden, Berks County, Pennsylvania, and that have fifty (50) or more employees during any quarter of the year must use electronic media (including, but not limited to, diskette, compact disk and electronic transmission) to satisfy its tax reporting obligations for such quarter and for such year.

Any employer that is required to file its tax reporting obligations via electronic media but fails to file via electronic media shall be liable for a Three Hundred and 00/100 Dollars (\$300.00) fine for each reporting period that the employer does not file via electronic media.

(Ordinance No. 145, November 23, 2002, Section 2)

Section 315. Severability. If any sentence, clause, section or part of this Subpart is, for any reason, found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impact any other remaining provisions, sentences, clauses, sections or parts of this Subpart. It is hereby declared as the intent of the Township of Tilden that this Subpart would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof had not been included herein. (Ordinance No. 145, November 23, 2002, Section 3)

PART 4

LOCAL SERVICES TAX

Section 401. Authority of Enactment. This Part is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania. (Ordinance No. 182, December 1, 2007, Section 1)

Section 402. Definitions. As used in this Part, the following terms shall have meanings indicated, unless a different meaning clearly appears from the context:

COMPENSATION - salaries, wages, commissions, tips, bonuses, fees or any other earned income and net profits.

EMPLOYER - any person, partnership, limited partnership, unincorporated association, institution, trust, corporation, governmental agency or any other body engaged in business or situated in the Township of Tilden, Berks County, Pennsylvania, employing one (1) or more employees engaged in any occupation.

OCCUPATION - any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which monetary compensation is received or charged.

LOCAL SERVICES TAX COLLECTOR - Tax Collector of Tilden Township.

RESERVE COMPONENT OF THE ARMED FORCES - 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.

TAXPAYER - any natural person liable for the tax levied by this Part.

TOWNSHIP - Township of Tilden, Berks County, Pennsylvania.

(Ordinance No. 182, December 1, 2007, Section 1)

Section 403. Imposition of Tax. A local services tax for emergency services (which shall include emergency medical services, police services, and/or fire services), road construction and/or maintenance, reduction of property taxes, and property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa. C.S. Ch. 85 Subch. F, in the amount of Fifty-Two Dollars (\$52.00), is hereby imposed upon a

Taxpayer engaging in an occupation within the Township, in the year 2008 and in each succeeding calendar year in which this tax is in effect. Each natural person who exercises such privilege for any length of time in any calendar year beginning with the year 2008 shall pay the tax in accordance with the provisions hereof. (Ordinance No. 182, December 1, 2007, Section 1)

Section 404. Nonresident Taxpayer. Both residents and nonresident Taxpayers shall, by virtue of engaging in an occupation within the Township of Tilden, shall be subject to the tax and the provisions of this Part. (Ordinance No. 182, December 1, 2007, Section 1)

Section 405. Exemptions. The following persons may apply and shall be eligible for an exemption from the imposition of the Local Services Tax:

(a) All Taxpayers whose total Compensation from all sources is less than Twelve Thousand and 00/100 Dollars (\$12,000.00) per annum.

(b) 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 and 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.

(c) 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.

(Ordinance No. 182, December 1, 2007, Section 1)

Section 406. Exemption Application. Taxpayers seeking to claim an Exemption for the Local Services Tax shall annually file an Exemption Certificate with the Township and with the Employer. (Ordinance No. 182, December 1, 2007, Section 1)

Section 407. Collection Through Employers.

(a) Each Employer shall register with the Local Services Tax Collector ("Tax Collector") the employer's name, address and other information the tax collector may require within fifteen (15) days after the effective date of this Part or within fifteen (15) days after first becoming an Employer.

(b) Each Employer shall assess each Taxpayer a pro-rata share of the tax for each payroll period. The pro-rata share shall be determined by dividing the tax

levied by the number of payroll periods established by the Employer for the calendar year.

(c) For each Taxpayer employed for any length of time after the effective date of this Part, each Employer shall deduct the tax from compensation payable to the Taxpayer, file a return on a form prescribed by the Tax Collector and pay to such Tax Collector the amount of taxes deducted on a quarterly basis as follows: April 30, July 30, October 30 and January 30 for the preceding quarter of the current tax year. For each Taxpayer for whom no prior deduction has been made, who is employed after the effective date of this Part, each Employer shall withhold from the Taxpayer, for the first payroll period after employment, a lump sum equal to the amount of tax that was not withheld from the Taxpayer, plus the per payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees. In the event the employment of a Taxpayer subject to withholding of the tax under this Part is subsequently severed in that calendar year, the Taxpayer shall be liable for any outstanding balance of tax due and the Township may pursue collection under this Part and the Act.

(d) As to Taxpayers who present official receipts evidencing prior payment of the tax imposed hereby either directly or by collection through Employers, the Employer shall not deduct that pro-rata share of the tax but the employer shall withhold from the Taxpayer, for the first payroll period, a lump sum equal to the amount of tax that was not withheld from the Taxpayer to equal the necessary amount due from that Taxpayer to date to equal what all other employees have paid, plus the per payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees.

(e) If a Taxpayer who claimed an exemption for a given calendar year from the tax levied under this Part becomes subject to the tax for the calendar year under this Part, the Employer shall withhold the tax for the remainder of that calendar year. The Employer shall withhold from the Taxpayer, for the first payroll period after receipt of the notification, a lump sum equal to the amount of tax that was not withheld from the Taxpayer due to the exemption claimed by the Taxpayer, plus the per payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees.

(f) Any Employer who discontinues business or ceases operation before December 31 of any year during which this tax is in effect, shall file the return hereinabove required and pay the tax to the Tax Collector, within fifteen (15) days

after discontinuing business or ceasing operations.

(g) The failure of any Employer to deduct the tax as required in this Section shall not relieve the Taxpayer from the duty to file a return and pay the tax. Any Employer who fails to deduct the tax as required by this Section, or who fails to pay such tax to the Tax Collector, shall be liable for such tax in full, without deduction of the commission hereinafter provided, as though the tax had originally been levied against such Employer.

(h) Each Employer may deduct and retain a commission equal to two percent (2%) of the total amount of tax collected through the Employer pursuant to this Section.

(Ordinance No. 182, December 1, 2007, Section 1)

Section 408. Direct Payment by Taxpayers. Every Taxpayer who is self-employed or whose tax for any other reason is not collected under Section 405 of this Part shall file a return on a form prescribed by the Tax Collector and shall pay the tax directly to such collector. Each such Taxpayer who first becomes subject to the tax after the effective date of this Part, shall file a return on a form prescribed by the Tax Collector and pay to such Tax Collector the amount of taxes due and owing on a quarterly basis as follows: April 30, July 30, October 30 and January 30 for the preceding quarter of the current tax year. (Ordinance No. 182, December 1, 2007, Section 1)

Section 409. Administration and Enforcement. The Tax Collector shall collect and receive the taxes, interest, fines and penalties imposed by this Part and shall maintain records showing the amounts received and the dates such amounts were received. The Tax Collector shall prescribe and issue all forms necessary for the administration of the tax and may adopt and enforce regulations relating to any matter pertaining to the administration of this Part. The Tax Collector and agents designated by him/her may examine the records of any Employer and/or supposed Employer or of any Taxpayer in order to ascertain the tax due or verify the accuracy of any return. Every Employer or supposed Employer and every Taxpayer or supposed Taxpayer shall give the Tax Collector and any agent designated by him/her all means, facilities and opportunities for the examination hereby authorized. (Ordinance No. 182, December 1, 2007, Section 1)

Section 410. Collection. The Tax Collector shall collect by suit or otherwise, all taxes, interest, costs, fines and penalties due under this Part and unpaid. If for any reason, any tax is not paid when due, penalty at the rate of six percent (6%) per year on the amount of unpaid taxes and additional interest of one-half of one percent ($1/2$ of 1%) of the amount of the unpaid tax, for each month or fraction of month during which the tax remains unpaid shall be added and collected. Whenever suit is brought for the recovery of unpaid

tax, the taxpayer shall, in addition, be liable for the cost of collection as well as for interest and penalties. The Tax Collector may accept payment under protest of the tax claimed by the Township, in any case where any person disputes the Township's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the Tax Collector, such tax collector shall refund the amount of the overpayment to the person who paid under protest. Any action instituted for such judicial determination shall be instituted within two (2) years of the last day of the period for which the tax is disputed or claim made. All refunds shall be made in conformity with the procedure prescribed by the Board of Supervisors of the Township. (Ordinance No. 182, December 1, 2007, Section 1)

Section 411. Refunds. All requests for the refund of overpaid Local Services Tax shall be made in writing to the Tax Collector and shall contain sufficient written evidence, including copies of paystubs, to establish to the Tax Collector that an overpayment has occurred. The Tax Collector shall make a determination on the request for a refund within seventy-five (75) days of the request. All refunds shall be made within seventy-five (75) days of the request. Any appeal of the Tax Collectors determination shall be made directly to the Board of Supervisors of the Township within thirty (30) days of the tax Collectors decision. (Ordinance No. 182, December 1, 2007, Section 1)

Section 412. Penalties.

(a) Any person who fails, neglects or refuses to make any declaration or return required by this Part, as amended, any Employer who fails, neglects or refuses to register or to pay the tax deducted from his employees, or fails, neglects or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the officer or any agent designated by him to examine his books, records and papers, and any person who knowingly makes any incomplete, false or fraudulent return or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this Part, as amended, shall, upon conviction thereof before any district justice or court of competent jurisdiction in Berks County, Commonwealth of Pennsylvania, be sentenced to pay a fine of not more than five hundred dollars (\$500.00) for each offense, and costs, and in default of payment of said fine and costs to be imprisoned for a period not exceeding thirty (30) days.

(b) The failure of any person to receive or procure forms required for making the declaration or returns required by this Part, as amended, shall not excuse him from making such declaration or return.

(Ordinance No. 182, December 1, 2007, Section 1)

PART 5

PER CAPITA TAX

Section 501. Short Title. This Part shall be known and may be cited as the "Tilden Township Per Capita Tax Ordinance." (Ordinance No. 32, December 4, 1972, Section 1)

Section 502. Definitions. Unless otherwise expressly stated, the following terms shall have, for the purposes of this resolution, the meaning herein indicated:

(a) The term "Assessor" shall mean the duly qualified and acting Assessor of Tilden Township, Berks County, Pennsylvania.

(b) The term "Collector" shall mean the duly qualified and acting Tax Collector of Tilden Township, Berks County, Pennsylvania.

(c) The term "Adult Resident" shall mean any person who has attained the age of eighteen (18) years on or before the first day of January, 1973, and who shall be domiciled within the said Township of Tilden, Berks County, Pennsylvania.

(d) The term "Supervisors" shall mean the Supervisors of the Township of Tilden, Berks County, Pennsylvania.

(Ordinance No. 32, December 4, 1972, Section 2)

Section 503. Imposition of Tax. A tax of \$5.00 per capita is hereby imposed, levied, and assessed for general revenue purposes, said levy being necessary by reason of the fact that current revenues are insufficient to pay operating expenses for the calendar year 1973 and thereafter, upon each and every adult resident of Tilden Township, Berks County, Pennsylvania. (Ordinance No. 32, December 4, 1972, Section 3)

Section 504. Listing by Assessor. The Assessor shall list in his official record as such the name of every adult resident, and a per capita tax of \$5.00 of the purposes set forth in this Part and shall be assessed, levied and charged against each resident of Tilden Township, Berks County, Pennsylvania. (Ordinance No. 32, December 4, 1972, Section 4)

Section 505. Notice of Tax Collector. The Tax Collector shall by official notice as prescribed by existing law notify adult residents of the per capita tax of \$5.00 herein imposed for the calendar year 1973 and thereafter, further advertising that said adult residents shall pay said per capita tax to the Tax Collector on or before July 1st. (Ordinance No. 32, December 4, 1972, Section 5)

Section 506. Liability of Husband and Wife. Every husband against whose wife a per capita tax is levied shall be liable for the payment of such tax. Collection thereof from such husband may be made and enforced in the manner provided by law for the collection and enforcement of payment of other taxes owing by such husband including the collection thereof from the husband's employer. (Ordinance No. 32, December 4, 1972, Section 6)

Section 507. Collection and Penalties. The tax imposed by this Part may be collected from persons owing such taxes or liable for such taxes by any of the methods and remedies ad provided by law for the collection of per capita tax together with all penalties and costs. In addition thereto, the persons owing such taxes or liable for such taxes shall be subject to the payment of costs and penalties as provided by existing law. (Ordinance No. 32, December 4, 1972, Section 7)

Section 508. Saving Clause. If any sentence, clause or section or part of this Part 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 or parts of this Part. It is hereby declared as the intent of the Supervisors of Tilden Township that this Part would have been adopted had such unconstitutionality, illegal or invalid sentence, clause, section or part thereof not been included herein. (Ordinance No. 32, December 4, 1972, Section 8)

PART 6

REALTY TRANSFER TAX

Section 601. Short Title. This Part shall be known as the "1988 Realty Transfer Tax Ordinance of the Township of Tilden". (Ordinance No. 67, November 1, 1988, Section 1)

Section 602. Authority. Tilden Township adopts the provisions of Article XI-D of the Tax Reform Code of 1971, as amended by Act 40 of 2005, and imposes and re-adopts its Realty Transfer Tax as authorized under that Article, subject to the provisions and rate limitations therein. The tax imposed under this section shall be at the rate of one half of one percent (0.5%). (Ordinance No. 67, November 1, 1988, Section 2; as amended by Resolution No. 17, 2007, June 2, 2007, Section 1)

Section 603. Definitions.

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

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

"Document." Any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid for any cancellation thereof unless the consideration is payable over a period of time exceeding thirty 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 Section 602 of this Part.

"Family Farm Corporation." A corporation of which at least seventy-five percent of its assets are devoted to the business of agriculture and at least seventy-five percent 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.

“Member of the same family.” Any individual, such individual’s brothers and sisters, the brothers and sisters of such individual’s parents and grandparents, the ancestors and lineal decedents of any of the foregoing, a spouse or 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 whole-blood.

“Person.” Every natural person, association, or corporation. Whether 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 of general partners thereof, and as applied to corporations, the officers thereof.

“Real Estate.”

(1) All lands, tenements or hereditaments within this Township, 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 or land, but including 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 a proprietary lease or occupancy agreement.

“Real Estate Company.” A corporation or association which is primarily engaged in the business of holding, selling, or leasing real estate, ninety percent or more of the ownership interest in which is held by thirty-five or fewer persons and which:

(1) derived sixty percent or more of its annual gross receipts from the ownership or disposition of real estate; or

(2) hold real estate, the value of which comprises ninety percent or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.

"Title to real estate."

(1) Any interest in real estate which endures for a period of time, the termination of which is not fixed or ascertained by a specific number of years, including without limitation an estate in fee simple, life estate, or perpetual leasehold; or

(2) Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or 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 thirty years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

"Transaction." The making, executing, delivering, accepting, or presenting for recording of a document.

"Value."

(1) In the case of any bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefore, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed, and ground rents, or a commensurate part thereof where such liens or other encumbrances and ground rents also encumber or are charged against other real estate; Provided, that where such documents shall set forth a nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale;

(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, an occupancy agreement, a leasehold or possessory interest, any exchange of properties, or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio factor developed by the Pennsylvania Department of Revenue for Pennsylvania realty transfer tax base calculations;

(3) In the case of an easement or other interest in real estate the value of which is not determinable under clause (1) or (2), the actual monetary worth of such interest; or

(4) The actual consideration for or actual monetary worth of any executory agreement permanent improvements to real estate between the grantor and other person existing before the transfer and not removed thereby or between the grantor, the agent or principle of the grantor of a related corporation, association or partnership and the grantee existing before or effective with the transfer.

(Ordinance No. 67, November 1, 1988, Section 3)

Section 604. Imposition of Tax; Interest.

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

(b) The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by the recorder whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth.

(c) It is the intent of this Part that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in The Local Tax Enabling Act, act of December 31, 1965, P.O. 1257, 53 P.S. Section 6901 et seq. , so that if any other political subdivision shall impose or hereinafter shall

impose such tax on the same person or transfer then the tax levied by the Township under the authority of that Act shall during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half of the rate and such one-half rate shall become effective without any action on the part of the Township provided, however, that the Township and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to one-half of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under "The Local Tax Enabling Act."

(d) If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due, shall be added and collected.

(e) This tax shall be imposed upon transactions in addition to, and not to the exclusion of, those transactions included in the Realty Transfer Tax Ordinance of 1965, Ordinance No. 2 of 1965.

(Ordinance No. 67, November 1, 1988, Section 4)

Section 605. Exempt Parties. The United States, the Commonwealth, or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment of the tax imposed by this article. The tax exemption of such governmental bodies shall not, however relieve any other party to a transaction from liability for the tax. (Ordinance No. 67, November 1, 1988, Section 5)

Section 606. Excluded Transactions. The tax imposed by Section 604 shall not be imposed upon:

(a) A transfer to the Commonwealth, or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed 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 with the Township 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 in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by covenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.

(f) A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such brother or sister or the spouse of a brother or sister, and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer.

(g) A transfer for no or nominal, actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.

(h) A transfer for no or nominal actual consideration to a trustee of an ordinary trust where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries, whether or not such beneficiaries are contingent or specifically named. No such exemption shall be granted unless the recorder of deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.

(i) A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust.

(j) A transfer for no or nominal actual consideration from trustee to successor trustee.

(k) A transfer for no or nominal actual consideration agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this article.

Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the

property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this clause.

(l) A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation or statutory division of a nonprofit corporation, except where the Township reasonably determines that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this article.

(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 secured for a debt or 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: (i) 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 production, pollution control, warehousing or agriculture; and (ii) the agency or authority has the full ownership interest in the real estate transferred.

(p) A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.

(q) Any transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.

(r) Any transfer to a conservancy which possesses a tax exempt status pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954 (68A Stat. 3, 26 U.S.C. Section 501(c)(3)) and which has as its primary purposes 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 seventy-five percent of each class of the stock thereof.

(t) A transfer between members of the same family or an ownership interest in a real estate company or family farm corporation.

(u) A transaction wherein the tax due is one dollar (\$1) or less.

(v) Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.

In order to exercise any exclusion provided in this Section, the true, full and complete value of the transfer shall be shown on the statement of value. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. For leases of coal, oil, natural gas or minerals, the statement of value may be limited to an explanation of the reason such document is not subject to tax under this Part. (Ordinance No. 67, November 1, 1988, Section 6)

Section 607. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof. Except as otherwise provided in Section 6, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this article, corporations and associations are entities separate from their members, partners, stockholders or shareholders. (Ordinance No. 67, November 1, 1988, Section 7)

Section 608. Acquired Company.

(a) A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the change does not affect the continuity of the company; and of itself or together with prior changes has the effect of transferring, directly or indirectly, ninety percent or more of the total ownership interest in the company within a period of three years.

(b) 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 issuance or transfer of stock or because of acquisition or transfer of assets that are devoted to the business of agriculture, it fails to meet the minimum requirements of a family farm corporation under this Part.

(c) Within thirty days after becoming an acquired company, the company shall present a declaration of acquisition with the recorder of each county in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such county. A copy of the Pennsylvania Realty Transfer Tax Declaration of Acquisition may be submitted for this purpose.

(Ordinance No. 67, November 1, 1988, Section 8)

Section 609. Credits Against Tax.

(a) Where there is a transfer of a residential property by a licensed real estate broker which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.

(b) 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.

(c) Where there is a transfer of real estate which is leased by the grantor, a credit for the amount of tax paid at the time of the lease shall be given to the grantor toward the tax due upon the transfer.

(d) 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.

(e) If the tax due upon the transfer is greater than the credit given under this section, the difference shall be paid. If the credit allowed is greater than the amount or tax due, no refund or carryover credit shall be allowed.

(Ordinance No. 67, November 1, 1988, Section 9)

Section 610. Extension of Lease. In determining the term of a lease, it shall be presumed that a right or option to renew or extend a lease will be exercised if the rental charge to the lessee is fixed or if a method for calculating the rental charge is established.
(Ordinance No. 67, November 1, 1988, Section 10)

Section 611. Proceeds of Judicial Sale. The tax herein imposed shall be fully paid, and have priority out of the proceeds or any judicial sale or real estate before any other obligation, claim, lien, judgment, estate or cost of the sale and of the writ upon which the sale is made except the state realty transfer tax, and the sheriff, or other officer, conducting said sale, shall pay the tax herein imposed out of the first moneys paid to him in connection therewith. If the proceeds of the sale are insufficient to pay the entire tax herein imposed, the purchaser shall be liable for the remaining tax. (Ordinance No. 67, November 1, 1988, Section 11)

Section 612. Duties of Recorder of Deeds.

(a) As provided in 16 P.S. Section 11011-6, as amended by Act of July 7, 1983 (P.L. 40, No. 21), the Recorder of Deeds of Berks County shall be the collection agent for the local realty transfer tax, including any amount payable to the Township based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania realty transfer tax, without compensation from the Township.

(b) In order to ascertain the amount of taxes due when the property is located in more than one political subdivision, the recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.

(c) On or before the tenth of each month, the recorder shall pay over to the Township all local realty transfer taxes collected, less two percent for use of the county, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania realty transfer tax. The two percent commission shall be paid to the county.

(d) Upon a redetermination of the amount of the realty transfer tax due by the Commonwealth of Pennsylvania, the recorder shall rerecord the deed or record the additional realty transfer tax form only when both the state and local amounts and a rerecording or recording fee has been tendered.

(Ordinance No. 67, November 1, 1988, Section 12)

Section 613. Statement of Value. Every document lodged with or presented to the recorder of deeds for recording, shall set forth therein and as a part of such document the true, full, and complete value thereof, or shall be accompanied by a statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this article. A copy of the Pennsylvania Realty

Transfer Tax Statement of Value may be submitted for this purpose. The provisions of this subsection shall not apply to any excludable real estate transfers which are exempt from taxation based upon family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part. (Ordinance No. 67, November 1, 1988, Section 13)

Section 614. Civil Penalties.

(a) If any part of any underpayment or tax imposed by this Part is due to fraud, there shall be added to the tax an amount equal to fifty percent of the underpayment.

(b) In the case of failure to record a declaration required under this article on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax five percent of the amount of such tax if the failure is for not more than one month, with an additional five percent for each additional month or fraction thereof during which such failure continues, not exceeding fifty percent in the aggregate.

(Ordinance No. 67, November 1, 1988, Section 14)

Section 615. Lien. 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 Township, which lands, tenements, hereditaments, or interest therein, are described in or conveyed by or transferred by the deed which is the subject of the tax imposed, assessed and levied by this Part, said lien to begin at the time when the tax under this Part is due and payable, and continue until 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 Berks County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. Section 7101, et seq., its supplements and amendments. (Ordinance No. 67, November 1, 1988, Section 15)

Section 616. Enforcement. All taxes imposed by this Part together with interest and penalties prescribed herein, shall be recoverable as other debts of like character are recovered. (Ordinance No. 67, November 1, 1988, Section 16)

Section 617. Administration. The Realty Transfer Tax set forth in Section 1, above, 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, however,

that if the correct amount of the tax is not paid by the last date prescribed by timely payment, Tilden 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. (Resolution No. 17, 2007, June 2, 2007, Section 2)

Section 618. Severability. Should any section, subsection, sentence, clause or phrase of this Part be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of the Part in its entirety or of any part thereof other than that declared to be invalid. (Ordinance No. 67, November 1, 1988, Section 17)

PART 7

STREET LIGHTING ASSESSMENT

Section 701. Definitions Title. This Part shall be known as the Tilden Township Streetlighting District Ordinance. (Ordinance No. 115, July 7, 1997, Section 1)

Section 702. Authority and Purpose. This Part is adopted pursuant to the authority of Article XX of the Second Class Township Code, Act of May 1, 1933 (P.L. 103, No. 69), as reenacted and amended November 9, 1995 (P.L. 350, No. 60), as amended (the "Code"). The purpose of this Part is to provide lighting to the Tilden Industrial Park Development and to charge the cost thereof to the benefitted landowners. (Ordinance No. 115, July 7, 1997, Section 2)

Section 703. Streetlighting District Established. There is hereby established a streetlighting district pursuant to Article XX of the Code, to be known as the "Tilden Industrial Park Streetlighting District" (the "District"). The District shall consist of the area as depicted on the Township Map attached hereto as Exhibit "A" and made a part hereof. (Ordinance No. 115, July 7, 1997, Section 3)

Section 704. Assessment for the Cost of Streetlighting. There is hereby levied and imposed an annual assessment upon each benefitted property for the annual cost of streetlighting for the District. Such assessment shall consist of the annual cost of streetlighting charged by GPU Energy, or any successor thereto (the "Supplier"), for the previous year plus all costs and expenses incurred by the Township in the collection of said annual cost of streetlighting during the previous year, and shall be equally assessed against each benefitted property in the District, based upon the assessment for said property for property tax purposes. (Ordinance No. 115, July 7, 1997, Section 4)

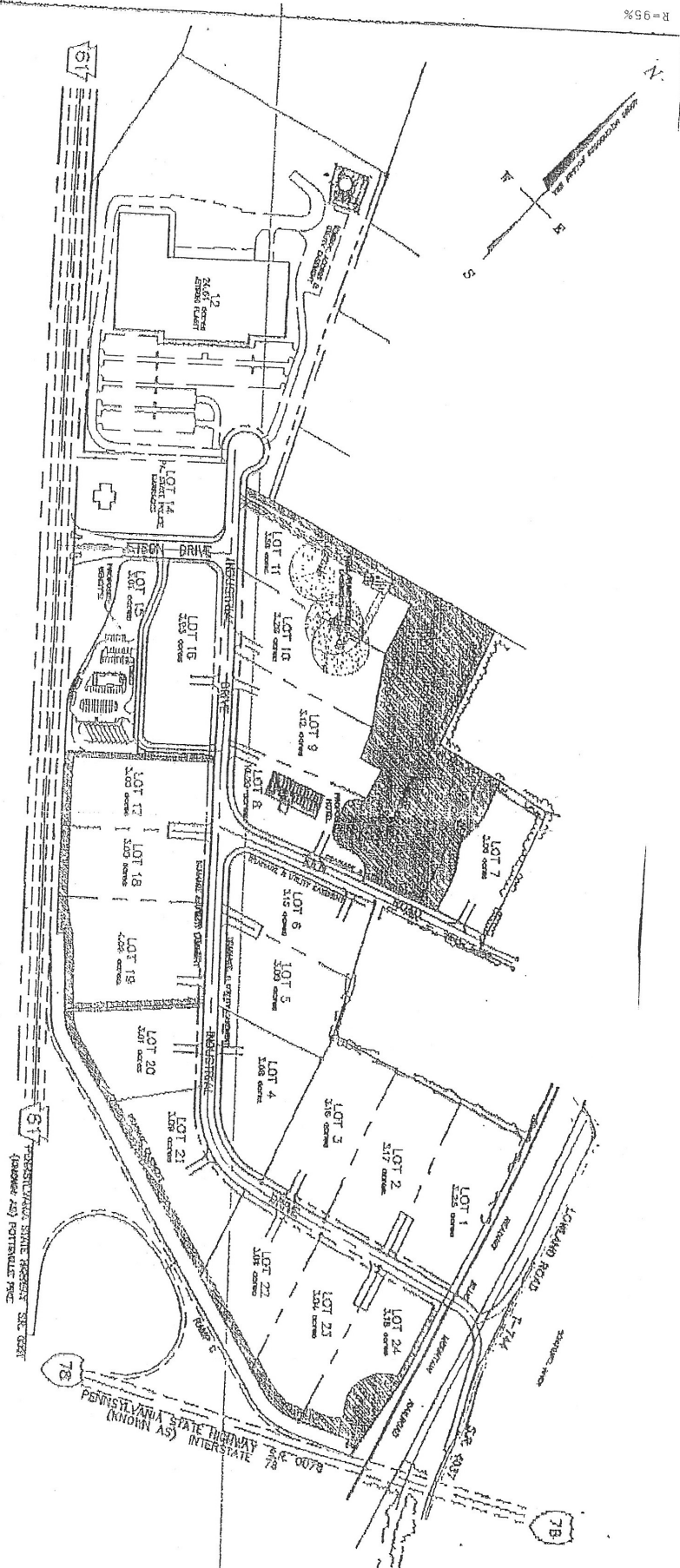
Section 705. Collection. The annual assessments for streetlighting shall be collected by the Tax Collector in the same manner as Township real estate taxes are collected, and if such assessment is uncollected, the same shall be a lien upon the subject property and shall be collectible in the same manner as other municipal claims. The assessment shall be billed on the annual real estate bill for general purposes. (Ordinance No. 115, July 7, 1997, Section 5)

Section 706. Severability. If any sentence, clause, section or part of this Part 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, sections or parts of this Part. It is hereby declared as the intent of the Township Supervisors that this Part would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein. (Ordinance No.

172590

115, July 7, 1997, Section 7)

Section 707. Map - Tilden Industrial Park Streetlighting District. (Ordinance No. 115, July 7, 1997, Exhibit). See Next Page.



GRAPHIC SCALE

0 20 40 60 80 100 Miles

0 40 80 120 160 Kilometers

1 inch = 100 miles

TILDEN INDUSTRIAL PARK					
TILDEN TOWNSHIP, BERKS COUNTY, PENNSYLVANIA					
SHEET NO.	SHEET NO.		SHEET NO.		
1	101/287/35		101/287/35		
SCALE = 1"=40'					
THE NEWTON ENGINEERING GROUP, P.C. SURVEY AND METEOROLOGICAL PHOTOGRAPHISTS SUITE 219 WACO BUILDING					