

**CHAPTER 24**  
**TAXATION; SPECIAL**

**PART 1**

**ADMISSION TAX**

**RESERVED.**

**PART 2**

**LOCAL SERVICES TAX**

- § 201. Definitions.**
- § 202. Levy and Collection of Tax.**
- § 203. Amount of Tax.**
- § 204. Assessment, Delinquency and Penalties.**
- § 205. Duty of Employers.**
- § 206. Individuals Engaged in More Than One (1) Occupation.**
- § 207. Reserved**
- § 208. Self-Employed Individuals and Employers Beyond Corporate Limits of the Township of Robeson.**
- § 209. In Addition to Other Taxes**
- § 210. Powers of Tax Collector.**
- § 211. Suit on Collections.**
- § 212. Fines and Penalties.**
- § 213. Validity – Severance.**
- § 214. Saving Clause.**
- § 215. Tax Due and Payable**
- § 216. Enabling Legislation**
- § 217. Claims for Refunds.**
- § 218. Exemption from Tax, Upfront Exemption from Tax and Military Exemption.**

### **PART 3**

#### **EARNED INCOME TAX**

- § 301. Earned Income Tax Ordinance**
- § 302. Definitions.**
- § 303. Imposition of Tax**
- § 304. Declaration and Payment Tax**
- § 305. Collection at Source**
- § 306. Powers and Duties of Tax Collection Committee**
- § 307. Suit for Collection of Tax**
- § 308. Repealed.**
- § 309. Effective Date.**

### **PART 4**

#### **REALTY TRANSFER TAX**

- § 401. Realty Transfer Tax**
- § 402. Definitions.**
- § 403. Tax Levied**
- § 404. Property Partly Within Township Boundaries.**
- § 405. Due and Payable.**
- § 406. Consideration of Transfer.**
- § 407. Proof of Payment.**
- § 408. Enforcement Authority.**
- § 409. Treasurer Provided Stamp of Proof of Payment.**
- § 410. Recorder of Deeds Agent for Treasurer for Collection.**
- § 411. Interest Delinquent.**
- § 412. Violation and Penalty.**

### **PART 5**

#### **TAX CERTIFICATIONS**

- § 501. Tax Certifications.**

**PART 1**  
**ADMISSION TAX**  
**RESERVED.**

## PART 2

### LOCAL SERVICES TAX

#### § 201. Definitions.

The following words and phrases when used in this ordinance shall have the meaning ascribed to them in this section unless the context clearly indicates different meaning:

**Individual.** Any person, male or female, engaged in any occupation of any nature, type or kind whatsoever within the Township of Robeson, whether in the employ of another or self-employed, during the fiscal year.

**Occupation.** Any trade, profession, business or undertaking of any type or kind carried on or performed within the Township of Robeson for which recompense is received, whether by means of salary, wages, commission or whether the individual be self-employed by payment for services rendered.

**Employer.** An individual, partnership, limited partnership, association or corporation that engages the services of any individual and makes payment to said individual whether by salary, wages or commission. An employer shall include a self-employed person who engages in his employ the services of one (1) or more individuals, besides himself.

**Treasurer.** The Treasurer of the Township of Robeson.

**Tax.** The annual emergency and municipal services tax of FIFTY-TWO DOLLARS (\$52.00) levied on each individual engaged in an occupation within the Township of Robeson during the fiscal year.

**Return.** All Forms designated, prepared and supplied by the Tax Collector for reporting the tax required to be deducted and paid at the times specified in Sections 205 and 207 of this ordinance.

**Tax Collector.** The person elected by the electors of the Township of Robeson to collect taxes.

#### § 202. Levy and Collection of Tax.

For this fiscal year and annually thereafter, the Township hereby imposes on each individual engaged in an occupation within the Township of Robeson an annual emergency and municipal services tax in the manner and at the rates set forth herein.

**§ 203. Amount of Tax.**

Beginning on the first day of January, each individual engaged in an occupation within the Township of Robeson shall pay an annual emergency and municipal services tax of Fifty-Two Dollars (\$52.00).

**§ 204. Assessment, Delinquency and Penalties.**

- A. The Local Services Tax (“LST”) shall be assessed and collected on a pro-rata basis determined by the number of payroll periods established by an employer for a calendar year. The pro-rata share of the LST assessed on each taxpayer for a payroll period shall be calculated by dividing the combined rate of the LST by the number of payroll periods established by the employer for the calendar year. Therefore, the Fifty-Two and 00/100 Dollars (\$52.00) LST shall be collected at One and 00/100 Dollar (\$1.00) per week for taxpayers paid weekly, or at Four and 33/100 Dollars (\$4.33) per month for taxpayers paid monthly. The LST shall be applicable to employment beginning January 1 of the current year, and ending December 31 of the current year. The employer shall be required to remit the LST to the Township’s tax collector thirty days after the end of each quarter of a calendar year. The tax collector shall upon written notice to employer collect from all taxpayers owing delinquent LST. Upon the presentation of such written notice, it shall be the duty of the employer to deduct from the wages, commissions or earning of such employee, then owing or that shall within 60 days thereafter become due, a sum sufficient to pay the respective amount of the delinquent LST to the tax collector within 60 days after such written notice shall have been given. No more than ten percent of the wages, commissions or earnings of the delinquent taxpayer may be deducted at any one time for delinquent local services taxes. The employer shall be entitled to deduct from the moneys collected from such employee the costs incurred from the extra bookkeeping necessary to record such transactions, not exceeding 2% of the amount of money so collected and paid over to the tax collector. Upon the failure of any employer to deduct the amount of delinquent taxes or to pay the same over to the tax collector, less the permitted allowance for the cost of bookkeeping involved in such transaction, within the time period required, such employer shall pay the amount of the delinquent taxes for each taxpayer whose taxes are not withheld and paid over or that are withheld and not paid over together with a penalty of 10% added thereto. Upon failure of the employer to deduct the amount of delinquent taxes as set forth above, the tax collector shall recover the taxes and penalty and the costs to the Township of such collection by filing an action of assumpsit in a suit to be instituted by the tax collector.
- B. In the case of an individual who exercises the privilege of engaging in an occupation within the Township of Robeson for the first time after February 1 of the fiscal year, said tax shall be due and payable on the date said privilege is so exercised, and if payment of the said Ten and 00/100 Dollars (\$10.00) tax be made within the two (2) months period next following said date, a discount of two

percent (2%) shall be allowed each individual so paying said tax, whether directly or through his employer, and after the expiration of two (2) months period next following said date, a penalty of five percent (5%) is hereby imposed.

- C. If the said tax is not paid when due in each fiscal year, interest thereon shall begin to accrue at the rate of six percent (6%) per annum on the amount of said tax remaining unpaid. Said interest to be calculated beginning on the first day of January of the ensuing year, and to be calculated thereafter until said tax is paid in full, together with penalty as hereinbefore provided.

### **§ 205. Duty of Employers.**

All employers with work sites within the Township are required to deduct the LST from their employees at the site of employment. The situs for payment is the place of employment on the first day the taxpayer becomes subject to the LST during each payroll period. All employers are hereby charged with the duty of paying over to the tax collector from each employee engaged in his or her service the LST of \$52.00 per year upon each individual employed by said employer who performs services on behalf of said employer within the geographical limits of the Township who is engaged in an occupation, as defined in § 1(b), for the benefit of said employer or in the service of said employer within the geographical limits of the Township. Each employer shall make a return in payment of said tax and is authorized to deduct said LST at the pro-rata basis described in Section 204 of this Ordinance. Employers are only required to withhold the LST on a payroll period basis for those payroll periods in which taxpayer is employed. Each employer within the Township shall prepare and file a return showing a computation of the tax on a form to be obtained from the tax collector.

### **§ 206. Individuals Engaged in More Than One (1) Occupation.**

Each individual who shall have more than one occupation within the Township shall be subject to the payment of the local services tax solely upon his principal occupation, and an employer is not required to withhold the LST if the taxpayer provides a pay stub from his or her principal employer accompanied by a form developed by the Department of Community and Economic Development (“DCED”) entitled “employee statement of principal employment” indicating that the pay stub is from the taxpayer’s principal employer and that the taxpayer will notify the employer of any change in employment. An employer is relieved of liability for the LST if the employer fails to withhold the tax due to incorrect information provided by the taxpayer regarding the taxpayer’s principal employer or if the employer complies with the provisions in this Article establishing the collection of the tax on a payroll period basis. If a taxpayer has two or more jobs in different political subdivisions during a payroll period, the priority of claim to collect the LST shall be in the following order: (1) Where the taxpayer maintains his or her principal office or is principally employed; (2) Where the taxpayer resides and works; and (3) Where the taxpayer is employed that is nearest in miles to the taxpayer’s home.

### **§ 207. DELETED.** [Ord. 07-05].

**§ 208. Self-Employed Individuals and Employers Beyond Corporate Limits of the Township of Robeson.**

Each self-employed individual in the Township who performs services of any type or kind within the geographical limits of the Township, whether the same is regarded as a profession or a business, shall be required to pay the LST on a quarterly basis. The LST shall be pro-rated and paid to the tax collector thirty (30) days after the end of each calendar quarter.

**§ 209. In Addition to Other Taxes**

The tax imposed by this ordinance shall be in addition to all other taxes of any kind or nature heretofore or hereafter levied by the Township of Robeson.

**§ 210. Powers of Tax Collector.**

- A. It shall be the duty of the Tax Collector to collect and receive the taxes, fines and penalties imposed by this ordinance, and to transmit the same to the Treasurer. It shall also be his duty to keep a record showing the amount received by him from each self-employed person paying the tax and the date of such receipt; and further, it shall be his duty to keep a record showing the amount received by him from every employer paying the tax on behalf of his employees by deduction made by such employer from the salary, wages, commissions or other forms of recompense.
- B. The Tax Collector is hereby charged with the administration and enforcement of the provisions of this ordinance, and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this ordinance, including a provision for the examination of the payroll records of any employer within the Township of Robeson; and, further, for the reexamination and correction of any payment alleged or found to be incorrect or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the Tax Collector shall have the right to appeal to the Court of Common Pleas of Berks County as in other cases provided.
- C. The Tax Collector is hereby authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return required to be made by any employer on behalf of his employees, or, if no return was made, to ascertain the tax due. Each employer in the Township of Robeson is hereby directed and required to give to the Tax Collector the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

**§ 211. Suit on Collections.**

In the event that any tax under this ordinance remains due and unpaid at the end of the fiscal year, the Tax Collector may sue for the recovery of any such tax due and unpaid under this ordinance, together with penalty, and interest as provided in Section 204.

**§ 212. Fines and Penalties.**

Any person, partnership or corporation who or which has violated the provisions of this Ordinance shall, upon being found liable therefore in a civil enforcement proceeding commenced by the Township, pay a judgment of not more than \$600 per violation plus all court costs, including reasonable attorney fees incurred by the Township as a result thereof. Each day that a violation exists or continues shall be considered a separate violation. If the defendant neither pays nor timely appeals the judgment, the Township may enforce the judgment pursuant to the applicable rules of civil procedure. Each day that a violation continues shall constitute a separate violation. In addition to or in lieu of civil actions before a district justice, the Township may enforce this Ordinance in equity.

**§ 213. Validity – Severance.**

The provisions of this ordinance are severable, and if any of its provisions or exceptions shall be held illegal, invalid or unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this ordinance. It is hereby declared to be the legislative intent that this ordinance would have been adopted if such illegal, invalid or unconstitutional provisions or exemptions had not been included herein.

**§ 214. Saving Clause.**

- A. Nothing contained in this ordinance shall be construed to empower the Township to levy and collect the tax hereby imposed on any occupation not within the taxing power of the Township under the Constitution of the United States and the laws and Constitution of the Commonwealth of Pennsylvania.
- B. If the tax hereby imposed under the provisions of this ordinance shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or the Constitution and laws of the Commonwealth of Pennsylvania, as to any individual, the decision of the Court shall not affect or impair the right to impose or collect said tax so imposed upon other persons or individuals as herein provided.

**§ 215. Tax Due and Payable**

If any individual is engaged in any occupation of any type or kind licensed by the Commonwealth of Pennsylvania, the tax imposed by this ordinance, nevertheless, shall be due and payable by said individual carrying on such occupation or business so licensed within the corporate limits of the Township of Robeson.

## **§ 216. Enabling Legislation**

This Ordinance is enacted under the authority of the Local Tax Enabling Act, Act No. 511 of 1965, as amended.

## **§ 217. Claims for Refunds.**

Any claim for refund of any LST paid during any fiscal year shall be filed in writing with the Township's tax collector in compliance with the Local Taxpayer Bill of Rights, as amended, which sets forth the procedures for filing refund claims for taxpayers who overpaid the LST. Refunds are not subject to interest if made within 75 days of either a refund request or January 30 of the year after the tax is paid, whichever is later. The Township is prohibited from providing refunds that are \$1.00 or less.

## **§ 218. Exemption from Tax, Upfront Exemption from Tax and Military Exemption.**

Any individual engaged in an occupation, as defined in this Ordinance, whose total earned income and net profits from all sources within the political subdivision is less than \$12,000.00 for the calendar year in which the LST is levied, shall be exempt from payment of the LST for each such year. In order to receive an upfront exemption, employees must file an annual upfront exemption form developed by DCED with the Township and the employee's employer. The exemption certificate shall verify that the employee reasonably expects to receive earned income and net profits of less than \$12,000.00 from all source within the Township for the calendar year for which the exemption certificate is filed. Employers shall make upfront exemption forms readily available to employees at all times and provide new employees with the forms at the time of hiring. In addition, the following individuals are exempt from the LST: (1) members of a reserve component of the armed forces called to duty during the year or years in which such deployment occurs and (2) honorably discharged veterans who served in any war or armed conflict who are blind, paraplegic, or a double or quadruple amputee as a result of military service or who are 100% disabled from a service connected disability.

(Ordinance No. 26, 1/4/71; as amended by Ordinance No. 97-01, 1/21/1997; Ordinance No. 05-01, 1/18/05; amended Ordinance No. 07-05, 12/18/07).

## PART 3

### EARNED INCOME TAX

#### § 301. Earned Income Tax Ordinance

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

#### § 302. Definitions.

All terms defined in the Local Tax Enabling Act, 53 P.S. § 6924.101 *et seq.*, shall have the meanings set forth therein. The following words and phrases when used in this Ordinance, including the various portions of this Section, 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 (2) 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.

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

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 a 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. The compensation as required to be reported to or as determined by the Department of Revenue under section 303 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, and rules and regulations promulgated under that section. Employee business expenses as reported to or determined by the Department of Revenue under Article III of the Tax Reform Code of 1971 shall constitute allowable deductions in determining earned income. The term does not include offsets for business losses. The amount of any housing allowance provided to a member of the clergy shall not be taxable as earned income.

Effective Date. January 1, 2011.<sup>1</sup>

Employer. A person, partnership, association, corporation, institution, governmental body or unit or agency, or any other entity employing one (1) or more persons for a salary, wage, commission or other compensation.

Enactment. This Ordinance.

Governing Body. The Board of Supervisors of Robeson Township, Berks County, Pennsylvania.

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

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<sup>1</sup> AS provided in Ordinance No. 2010 - \_\_\_\_\_, enacted November 16, 2010 by the Robeson Township Board of Supervisors.

Net Profits. The net income from the operation of a business, profession or other activity, other than a corporation, as required to be reported to or as determined by the Department of Revenue under section 303 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, and rules and regulations promulgated under that section. The term does not include income under any of the following paragraphs:

- (1) income which:
  - (i) is not paid for services provided; and
  - (ii) is in the nature of earnings from an investment.
- (2) income which represents:
  - (i) any gain on the sale of farm machinery;
  - (ii) any gain on the sale of livestock held 12 Months or more for draft, breeding or dairy purposes; or
  - (iii) any gain on the sale of other capital assets of a farm.

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

Resident. A person, partnership, association or other entity domiciled in the Township.

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

Tax. The tax imposed by this Ordinance, as amended.

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

Tax Collection District (TCD). Any tax collection district to which the Township or any part of the Township is assigned under the Local Tax Enabling Act.

Tax Return. A form prescribed by the Collector for reporting the amount of Tax or other amount owed or required to be withheld, remitted, or reported under this Ordinance or the Local Tax Enabling Act.

Tax Year. The period from January 1 to December 31.

Taxing Authority. Robeson Township, Berks County, Pennsylvania.

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.

In this ordinance, the singular shall include the plural and the masculine shall include the feminine and neuter.

### § 303. Imposition of Tax

- A. **General Purpose Resident and Nonresident Tax.** A tax of one percent (1%) is hereby imposed for general revenue purposes (a) in the case of a taxpayer on a calendar year basis for the calendar year, beginning on January 1, 1972, and ending December 31, 1972, and for each calendar year thereafter, beginning January 1, of said year and ending December 31 of said year, and (b) in the case of a taxpayer, on a fiscal year basis other than a calendar year, for the current fiscal year beginning on January 1, 1972, and ending at the end of the taxpayer's fiscal year, current on January 1, 1972, and for each fiscal year of taxpayer beginning after January 1, 1972, beginning at the beginning of said taxpayer's fiscal year and ending at the ending thereof, upon the following:
1. Earned income received by residents of the Township on and after January 1, 1972, for work and services wherever performed or rendered by said resident.
  2. Earned income received by non-residents of the Township on or after January 1, 1972, for work done or services performed within the Township.
  3. Net profits received by residents of the Township on and after January 1, 1972, from businesses, professions or other activities wherever conducted by said resident.
  4. Net profits received by non-residents of the Township on and after January 1, 1972, from businesses, professions or other activities conducted within the Township.
- The taxes levied under (1) and (2) herein shall relate to and be imposed upon earned income paid by an employer or on his behalf to a person who is employed by him. The taxes levied under (3) and (4) herein shall relate to and be imposed upon the net profits of any business, profession or other activity conducted by any person or entity.
- B. **Ongoing Tax.** The Tax shall continue at the above rates during the current Tax Year and each Tax Year thereafter, without annual re-enactment, until this Enactment is repealed or the rate is changed.
- C. **Combined Tax Rate Applicable to Residents.** Currently the total rate applicable to residents of the Taxing Authority, including the tax imposed by the school district and municipality in which the resident lives is one percent (1%).
- D. **Combined Tax Rate Applicable to Nonresidents.** Currently the total rate applicable to non-residents working within the Taxing Authority based on the municipal non-resident tax rate is 1 %.

- E. Local Tax Enabling Act Applicable. The Tax is imposed under authority of the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income or net profits are incorporated into this Ordinance. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income or net profits will automatically become part of this Ordinance upon the effective date of such amendment, without the need for formal amendment of this Ordinance, to the maximum extent allowed by 1 Pa.C.S.A. § 1937.
- F. Applicable Laws, Regulations, Policies, and Procedures. The Tax shall be collected and administered in accordance with (1) all applicable laws and regulations; and (2) policies and procedures adopted by the TCC or by the Collector. This includes any regulations, policies, and procedures adopted in the future to the maximum extent allowed by 1 Pa. C.S.A. § 1937.
- G. No Exemption from Tax. Although credits and deductions against Tax are permitted under certain circumstances as provided in applicable law and regulations, no individuals are exempt from Tax based on age, income or other factors.

#### **§ 304. Declaration and Payment Tax**

- A. Every individual or entity receiving Earned Income or earning Net Profits in any Tax Year shall file Tax Returns and pay Taxes in accordance with the requirements of the Local Tax Enabling Act to the Collector.

#### **§ 305. Collection at Source**

- A. Every Employer shall register with the Collector, withhold Tax from the Earned Income of employees, file Tax Returns and withholding statements, and pay Tax to the Collector in accordance with the Local Tax Enabling Act.

#### **§ 306. Powers and Duties of Tax Collection Committee**

- A. The Taxing Authority hereby acknowledges that all powers and duties of the collection and administration of Tax under this Ordinance, including but not limited to the appointment of a Collector, but excluding the establishment of the tax rate for the Taxing Authority, belong to the Tax Collection Committee, pursuant to the Local Tax Enabling Act. The Taxing Authority further acknowledges that the powers and duties of the Collector shall be those powers and duties granted by the Tax Collection Committee or as provided in the Local Tax Enabling Act.

**§ 307. Suit for Collection of Tax**

- A. Individuals and employers are subject to interest, penalties, costs, and fines in accordance with the Local Tax Enabling Act, including costs imposed by the Collector in accordance with authorization by the Tax Collection Committee having jurisdiction.

**§ 308. Repealed.**

**§ 309. Effective Date.**

NOTE: Ordinance 27 enacted November 11, 1971, effective January 1, 1972; amended Ordinance No. 2010-07, enacted November 16, 2010, effective January 1, 2011).

(Ordinance No. 27, 11/11/71; Amended Ordinance No. 2010-07, 11/16/10)

## **PART 4**

### **REALTY TRANSFER TAX**

#### **§ 401. Realty Transfer Tax**

Robeson Township adopts the provisions of Article XI-D of the Tax Reform Code of 1971, as amended, and imposes a realty transfer tax as authorized under that Article subject to the rate limitations therein. The tax imposed under this Section and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965 (P.S. 1257, No. 511, as amended, known as "The Local Tax Enabling Act"); provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, Robeson Township, pursuant to Section 1102-D of the Tax Reform Code of 1971, as amended (72 P.S. §8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

#### **§ 402. Definitions.**

The following words and phrases, when used in this ordinance shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning.

**Association.** A partnership, limited partnership, or another form of unincorporated enterprises owned or conducted by two (2) or more persons.

**Corporation.** A corporation or joint stock association, organized under the laws of this Commonwealth, the United States, or any other state, territory or foreign country, or dependency, including but not limited to banking institutions.

**Document.** Any deed, instrument or writing whereby any lands, tenements or hereditaments within the Township of Robeson or any interest therein shall be granted, bargained, sold or otherwise conveyed to the grantee, purchaser, or any other person, but does not include wills, mortgages, transfers between parent and child or the spouse of such child, and leases, or such other documents as are specifically excepted from the Realty transfer Tax Act of December 27, 1951, as amended.

**Person.** Every natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term "person", as applied to association, shall mean the partners or members thereof, and, as applied to corporations, the officers thereof.

**Transaction.** The making, executing, delivering, accepting or presenting for recording of a document of any type or kind transferring title to or any interest in real property located within the Township of Robeson.

**Value.** In the case of any document granting, bargaining, selling, or otherwise conveying any land, tenement or hereditament, or interest therein, the amount of the actual

consideration therefor, including liens or other encumbrances thereon and ground rents, or a commensurate part of the liens or other encumbrances thereon and rents where such liens or other encumbrances and ground rents also encumber or are charged against other lands, tenements or hereditaments; provided, that where such document shall set forth a small or nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale, or, in the case of a gift, or any other document without consideration, from the actual monetary worth of the property granted, bargained, sold or otherwise conveyed, which, in either event, shall not be less than the amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

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

#### **§ 403. Tax Levied**

That on and after the effective date of this ordinance, a tax for Township revenue purposes is levied, assessed and imposed, at the rate of one percent (1%) of the value, on real property or any interest therein, conveyed or transferred, lying within the Township of Robeson, Berks County, Pennsylvania, regardless of where the instruments making the transfers are made, executed or delivered, or where the actual settlements on such transfers take place, or where the transaction took place.

#### **§ 404. Property Partly Within Township Boundaries.**

That where land lying partly within the boundaries of the said Township and partly without said boundaries are transferred, the tax herein imposed shall be calculated upon such portion of the value as shall be represented by the portion of such lands lying within the boundaries of the Township of Robeson, Berks County, Pennsylvania, such apportionment of value to be evidenced by the affidavit or certificate of value hereinafter provided for; but shall in no event be less than the highest assessed valuation for local tax purposes placed upon the same in the assessment of property within the Township of Robeson, Berks County, Pennsylvania.

#### **§ 405. Due and Payable.**

That the tax levied hereunder shall be due and payable and shall be paid by the grantor or transferor named in the instrument of conveyance at the time of delivery of the said instrument of transfer.

#### **§ 406. Consideration of Transfer.**

That every instrument of conveyance effecting a transfer of title to real property or interest therein, located in the said Township, shall set forth as part of said instrument the full, complete and actual consideration for the transfer of real property described therein, or shall be accompanied by a certificate of any attorney at law or an affidavit executed by a responsible person connected with the transaction showing such connection and setting forth the true, full,

complete and actual value thereof, and if the privilege of making such transfer is not taxable hereunder, the facts by reason of which such nontaxability exists.

**§ 407. Proof of Payment.**

That the payment of the tax imposed by this ordinance shall be evidenced by a stamp impressed upon or affixed to every instrument or document of conveyance, and the Treasurer of the Township, or his agent, using such stamp shall indelibly write thereon his name, the amount of the tax paid, and the date of payment.

**§ 408. Enforcement Authority.**

That the Treasurer of the Township or his agent, for the time the tax is due and payable, is hereby charged with the enforcement of the provisions of this ordinance, and is hereby authorized and empowered to prescribe, adopt and enforce rules and regulations relating to the registration and notation of such transactions and the payment and receipt of such taxes and any other matter pertaining to the administration and enforcement of the provisions of this ordinance.

**§ 409. Treasurer Provided Stamp of Proof of Payment.**

That the Treasurer of the Township shall prescribe, prepare and furnish the stamp of metal or rubber which shall clearly show that the tax assessed under this ordinance has been paid.

**§ 410. Recorder of Deeds Agent for Treasurer for Collection.**

The Recorder of Deeds of Berks County, or any of his deputies, shall be the agent of the Treasurer of the Township of Robeson for the collection of the tax herein imposed by virtue of this ordinance for the collection of the tax herein imposed by virtue of this ordinance at the time any document, as hereinbefore defined, is presented for recording in the Office of the Recorder of Deeds in and for Berks County, and said Recorder of Deeds shall receive a commission of one percent (1%) upon the amount of tax collected by him, or any of his deputies, by virtue of this ordinance, which said commission shall be deducted before remitting once every three (3) months to the Treasurer of the Township of Robeson his statement of taxes collected under and by virtue of this ordinance.

**§ 411. Interest Delinquent.**

Any tax imposed under Section 401 of this Ordinance that is not paid by the date the tax is due shall bear interest as prescribed for interest on delinquent municipal claims under the Act of May 16, 1923 (P.L. 207, No. 153) (53 P.S. §7101, et seq.) as amended, known as "The Municipal Claims and Tax Liens Act". The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in Section 806 of the Act of April 9, 1929 (P.L. 343, No. 176) (72 P.S. §806), as amended, known as "The Fiscal Code", or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

**§ 412. Violation and Penalty.**

Any person, partnership or corporation who or which has violated the provisions of this Ordinance shall, upon being found liable therefore in a civil enforcement proceeding commenced by the Township, pay a judgment of not more than \$600 per violation plus all court costs, including reasonable attorney fees incurred by the Township as a result thereof. Each day that a violation exists or continues shall be considered a separate violation. If the defendant neither pays nor timely appeals the judgment, the Township may enforce the judgment pursuant to the applicable rules of civil procedure. Each day that a violation continues shall constitute a separate violation. In addition to or in lieu of civil actions before a district justice, the Township may enforce this Ordinance in equity.

(Ordinance No. 22, 10/6/66; as amended by Ordinance No. 97-01, 1/21/1997; amended Ordinance No. 07-04, 7/17/07)

**PART 5**

**TAX CERTIFICATIONS**

**§ 501. Tax Certifications.**

The Tax Collector of Robeson Township is hereby authorized to charge the sum of ten dollars (\$10.00) for any and all certifications issued by said Office.

(Ord. 98-02, 1/20/1998)