

CODIFIED ORDINANCES OF TITUSVILLE

PART THREE - BUSINESS REGULATION AND TAXATION CODE

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TITLE ONE - Business Regulation and Licensing

- Art. 305. Circuses, Auctioneers and Solicitors.
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 - Art. 323. Transient Merchants, Itinerant Merchants and Itinerant Vendors.
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ARTICLE 305
Circuses, Auctioneers and Solicitors

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|---------------|---|---------------|----------------------------|
| 305.01 | Compliance and license required. | 305.04 | Fee for solicitors. |
| 305.02 | Fee for circuses and carnivals. | 305.99 | Penalty. |
| 305.03 | Fee for auction sales; authority.
(Repealed) | | |

CROSS REFERENCES

Power to license circus or exhibition - see 3rd Class § 2601 (53 P.S. § 37601)
State licensing of auctioneers - see Act 708 of 9-29-61 (P.L. 1745) (63 P.S. § 701 et seq.)

305.01 COMPLIANCE AND LICENSE REQUIRED.

No person shall engage in any business mentioned in this article without having complied with all the provisions and requirements thereof and secured a permit from and paid the license fee to the City Treasurer. A receipt for a license fee shall constitute a license when signed by the City Treasurer.

(Ord. 1125 § 21. Passed 3-16-31.)

305.02 FEE FOR CIRCUSES AND CARNIVALS.

Every person who desires to conduct a circus or exhibition of any kind, whether given in the open air or under canvas, or any carnival or street fair shall pay a license fee as provided in Article 191.

(Ord. 1937 § 1. Passed 6-8-87.)

305.03 FEE FOR AUCTION SALES; AUTHORITY.

(EDITOR'S NOTE: This section was repealed by Ordinance 1990, passed September 24, 1990.)

305.04 FEE FOR SOLICITORS.

Every person soliciting orders for books, periodicals or other publications, or any goods, wares or merchandise shall pay an annual license fee as provided in Article 191.

(Ord. 1937 § 3. Passed 6-8-87.)

305.99 PENALTY.

Whoever violates any provision of this article shall be fined not more than three hundred dollars (\$300.00) plus costs, and, in default of payment thereof, shall be imprisoned not more than thirty days.

(Ord. 1937 § 4. Passed 6-8-87.)

ARTICLE 309
Junk Dealers

309.01 License required.	309.06 Sanitary condition; inspections.
309.02 Junk defined.	309.07 Revocation of license.
309.03 License expiration and fee.	309.08 No conflict with Zoning Ordinance.
309.04 License application information.	309.99 Penalty.
309.05 Enclosure of contents.	

CROSS REFERENCES

Power to regulate and license - see 3rd Class § 2403(63) (53 P.S. § 37403(63))

309.01 LICENSE REQUIRED.

Every person who engages in the business of either buying, selling or storing junk within the City shall first obtain a license, by filing application to do so as provided in this article. (Ord. 1578 § 1. Passed 2-5-62.)

309.02 JUNK DEFINED.

"Junk" means any old, used or secondhand materials of any kind, including cloth, rags, clothing, paper, rubbish, bottles, rubber, iron, brass, copper or other metal, furniture, used motor vehicles or the parts thereof, or other articles, which from their worn condition renders them practically useless for the purpose for which they were made and which are commonly classed as junk. (Ord. 1578 § 2. Passed 2-5-62.)

309.03 LICENSE EXPIRATION AND FEE.

All licenses issued under this article, unless sooner revoked, shall expire on December 31 of each year. They shall be issued on payment of a fee as provided in Article 191 for each year or fraction thereof, payable in advance with the filing of the application. (Ord. 1578 § 3. Passed 2-5-62.)

309.04 LICENSE APPLICATION INFORMATION.

Any person desiring a junk dealer's license shall make application therefor to the City Clerk. Such application shall be in writing and shall set forth the full name of the applicant and his residence and business address, together with such further information as shall be required by the City. (Ord. 1578 § 4. Passed 2-5-62.)

309.05 ENCLOSURE OF CONTENTS.

Each junk yard shall conform to the following physical requirements:

- (a) The premises where the junk yard is located shall have no more than two entrances and two exits, each of which shall not exceed fifteen feet in width at the perimeter.
- (b) The premises where the junk yard is located shall be enclosed on its perimeter with a solid, nontransparent, vertical wall or fence of a minimum height of seven feet measured from ground level, excepting for the entrances and exits permitted by subsection (a) hereof.
- (c) The solid, nontransparent wall or fence and the gates or doors at the entrances and exits shall not contain any sign, poster or advertising matter of any kind whatsoever, excepting one sign of the licensee not more than 100 square feet in size.
- (d) The public streets, alleys and rights of way adjacent to the junk yard shall not have junk thereon.

(Ord. 1578 § 5. Passed 2-5-62.)

309.06 SANITARY CONDITION; INSPECTIONS.

The place where such junk is kept or stored, together with the junk therein, shall at all times be kept or stored in a sanitary and safe condition and open at all times to inspection of any member of Council or any police officer.

(Ord. 1578 § 6. Passed 2-5-62.)

309.07 REVOCATION OF LICENSE.

The Mayor may revoke the license of any licensee hereunder for violating, failing or refusing to comply with any provisions of this article.

(Ord. 1578 § 7. Passed 2-5-62.)

309.08 NO CONFLICT WITH ZONING ORDINANCE.

The Zoning Ordinance is not herein amended or repealed by Council, insofar as the same prohibits junk and auto wrecking yards.

(Ord. 1578 § 9. Passed 2-5-62.)

309.99 PENALTY.

Whoever violates any provision of this article shall be fined not more than three hundred dollars (\$300.00) nor less than twenty-five dollars (\$25.00) or imprisoned for a period not more than ninety days, nor less than ten days.

(Ord. 1578 § 8. Passed 2-5-62.)

**ARTICLE 313
Photographers**

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| <p>313.01 License required.</p> <p>313.02 License fee. (Repealed)</p> <p>313.03 Transient photographer defined. (Repealed)</p> <p>313.04 License required for transient photographer. (Repealed)</p> | <p>313.05 License fee. (Repealed)</p> <p>313.06 Bond for permanent position. (Repealed)</p> <p>313.99 Penalty. (Repealed)</p> |
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313.01 LICENSE REQUIRED.

Every person who desires to conduct the business of photography shall first obtain a license from the City Treasurer authorizing him to carry on such business.
(Ord. 1159 § 1. Passed 12-18-33.)

EDITOR'S NOTE: Former Sections 313.02 to 313.06 and 313.99 were repealed by Ordinance 1941, passed June 8, 1987.

**ARTICLE 317
Pole Inspection**

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| <p>317.01 Inspection fee.</p> <p>317.02 Report on inspection.</p> <p>317.03 Sharing of fee by joint owners.</p> | <p>317.04 Billing and payment dates.</p> <p>317.05 Suit for inspection fee due.</p> |
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CROSS REFERENCES

Power to license - see 3rd Class § 2601 (53 P.S. § 37601)
Posting on poles prohibited - see B.R. & T. 321.03

317.01 INSPECTION FEE.

An inspection fee as provided in Article 191 for each pole is hereby assessed on all persons erecting and maintaining telephone, telegraph or electric poles.
(Ord. 1378 § 1. Passed 6-2-52.)

317.02 REPORT ON INSPECTION.

The City Manager or his authorized assistants shall inspect all of the poles within the City limits, and shall submit a report thereof to Council semiannually. He shall furnish a duplicate copy of the report to the company or companies erecting and maintaining such poles.
(Ord. 1378 § 2. Passed 6-2-52.)

317.03 SHARING OF FEE BY JOINT OWNERS.

Wherever any pole is maintained jointly by one or more owners, such owners may agree among themselves to prorate the amount due for the inspection fee.
(Ord. 1378 § 3. Passed 6-2-52.)

317.04 BILLING AND PAYMENT DATES.

The amount due under this article shall be computed at the aforesaid rate on the number of poles maintained by the owner on the first day of the taxing period, and he shall be billed in advance by the City Treasurer. The amount due shall be paid within thirty days from the date of the billing.
(Ord. 1378 § 4. Passed 6-2-52.)

317.05 SUIT FOR INSPECTION FEE DUE.

If the owner of any pole affected by this article shall not pay the inspection fee when due, the City may institute a suit in assumpsit against the owner for the amount due.
(Ord. 1378 § 5. Passed 6-2-52.)

ARTICLE 321
Posting Bills

321.01 License required.	321.03 Posting on poles prohibited.
321.02 License issuance and fee.	321.99 Penalty.

CROSS REFERENCES
Handbill distribution - see GEN. OFF. Art. 729

321.01 LICENSE REQUIRED.

(a) No person shall put up, post or distribute any advertisement showbill or public notice for the exhibition of any theater, circus, play or other show within the City without first having obtained a license from the City Treasurer.

(b) No person shall post any advertisement of any profession, trade, occupation or business, or for the sale or manufacture of any article of merchandise to be engaged in, carried on or transacted, outside of the City without first having obtained a license from the City Treasurer.

(Ord. 29 §§ 1, 2. Passed 12-4-1879.)

321.02 LICENSE ISSUANCE AND FEE.

The City Treasurer is authorized to issue a license to such person as may desire to engage in the business of posting, or advertising any thing embraced within the provisions of foregoing Section 321.01, upon the payment of an annual license fee as provided in Article 191 to be paid to the City Treasurer. The City Treasurer shall issue a receipt for the same before issuing of the license.

(Ord. 29 § 3. Passed 12-4-1879.)

321.03 POSTING ON POLES PROHIBITED.

No person shall post, paste, paint or fasten any printed, painted or written sign, showbill, placard, circular, notice or advertisement of any description whatever, upon any telegraph, telephone or electric light or power pole or post within the City.

(Ord. 244 § 1. Passed 2-5-1891.)

321.99 PENALTY.

(a) Any person violating any of the provisions of Section 321.01 shall be fined not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00) to be recovered in any action before any alderman of the City.

(Ord. 29 § 4. Passed 12-4-1879.)

(b) Any person violating any of the provisions of Section 321.03 shall be fined five dollars (\$5.00) for each offense.

(Ord. 244 § 2. Passed 2-5-1891.)

ARTICLE 323
Transient Merchants, Itinerant Merchants, Itinerant
Vendors And Solicitors

323.01 License required.	323.08 Business license.
323.02 Definitions.	323.09 Identification.
323.03 Exceptions.	323.10 Other obligations.
323.04 Application.	323.11 Solicitors; license and fee.
323.05 Limitations.	323.12 Investigation pursuant to application.
323.06 Daily and monthly license fee.	323.13 License revocation.
323.07 Signs.	323.99 Penalty.

CROSS REFERENCES

Power to regulate and license - see 3rd Class § 2620 et seq.
(53 P.S. § 37620 et seq.)

323.01 LICENSE REQUIRED.

No transient merchant, itinerant merchant or itinerant vendor as defined in Section 323.02(a) and no solicitor as defined in Section 323.02(d) shall engage in such business within the City without first obtaining a license therefor in compliance with the provisions of this Article. (Ord. 1863 §1. Passed 6-28-82; Ord. 3117. Passed 5-24-04.)

323.02 DEFINITIONS.

The following terms, when used in this Article, shall have the meanings indicated:

- (a) For the purpose of this Article a "transient merchant", "itinerant merchant" or "itinerant vendor" is defined as any person, firm or corporation, whether as owner, agent, consignee or employee, whether a resident of the City or not, who engages in a temporary business of purchasing and receiving or selling and delivering goods, wares and merchandise within the City, and who, in furtherance of such purpose, hires, leases, uses or occupies any building, structure, motor vehicle, tent, railroad car, or boat, public room in hotels, lodging houses, apartments, shops or any street, alley or other place within the City, for the exhibition and sale of such goods, wares and merchandise, whether privately or at public auction. The person, firm or corporation so engaged shall not be relieved from complying with the provisions of this Article merely by reason of associating temporarily with any local dealer, trader, merchant or auctioneer, or by conducting such transient business in connection with, as part of, or in the name of any local dealer, trader, merchant or auctioneer.

- (b) A "temporary business" or "temporary" shall mean a business not located within the City with the intent to remain indefinitely. The occupation of a business location for any period of time of less than six months shall give rise to a presumption that the business is temporary, but such presumption may be rebutted by facts demonstrating an intent to remain in business indefinitely.
- (c) "Person" means an individual, partnership, limited partnership, limited liability partnership, association, corporation, limited liability company or any other form of business association.
- (d) "Solicit" shall mean to seek trade or sales by calling at or visiting residences and/or businesses within the City and "solicitor" shall mean any person engaging in such activity. (Ord. 1863 §2. Passed 6-28-82; Ord. 3117. Passed 5-24-04.)

323.03 EXCEPTIONS.

The provisions of this Article shall not apply to sales:

- (a) Under authority and by order of law;
- (b) Sponsored by local charitable or nonprofit organizations, of goods, wares and merchandise donated by the owners thereof, the proceeds of which are to be applied to any charitable or philanthropic purpose;
- (c) By commercial sales agents to dealers in the usual course of business, but this exception shall not apply to retail sales;
- (d) To bona fide branch stores or locations lawfully operated by retail merchants already having another place of business in the City, or at temporary locations by such merchants whose permanent place of business has been destroyed or rendered untenable;
- (e) Farmers who offer for sale or sell, or who peddle from house to house or in the markets, farm or garden products produced and raised by such farmer from lands, occupied and cultivated by him within the Commonwealth;
- (f) By the owners of household goods, on their premises, by sales commonly known as "garage sales" or "yard sales", so long as such sales are not held for more than three days in any one calendar year; or
- (g) Those merchants who participate only in a community festival or event designated as such by City Council by resolution or ordinance, provided any such merchant displays wares only at the festival or event site and has fully complied with all rules and regulations of the City of Titusville or such other organization authorized by City Council to administer such festival or event.
(Ord. 1863 §3. Passed 6-28-82; Ord. 3117. Passed 5-24-04; Ord. 2-2016. Passed 2-23-16.)

323.04 APPLICATION.

Any person proposing to engage in business as a transient merchant, itinerant merchant, or itinerant vendor as hereinbefore provided shall:

- (a) File with the City Manager, at least ten days before the time for opening for business, an application for a license on a form to be provided by the City Manager which form shall include a release authorizing a criminal record check, in which shall be stated under oath the ownership, name, location, nature and character of the proposed business, legal structure or entity, the length of time for which the license is desired, information concerning the applicant's business character and prior business experience and such other information deemed necessary by the City Manager.

- (b) Pay to the City Treasurer an advance payment of a two hundred dollar (\$200.00) license fee for the first month of operation or the appropriate fee provided in Section 323.06 for operations of less than one month, which, in the event of a disapproval of the application, shall be repaid to the applicant;
- (c) File a bond in the sum of twenty-five hundred dollars (\$2,500) with a surety or sureties approved by the City Solicitor, such bond to be conditioned upon faithful compliance with the laws and ordinances of the Commonwealth of Pennsylvania and the City, and the prompt payment of a monthly license fee as hereinafter provided; and
- (d) The City Manager may issue rules and regulations for the administration and enforcement of this Article.
(Ord. 1863 §4. Passed 6-28-82; Ord. 3117. Passed 5-24-04.)

323.05 LIMITATIONS.

(a) No license shall be granted under Section 323.04 for operations in locations other than C-1 and C-2 Zones.

(b) No license granted under Section 323.04 shall entitle the licensee to conduct any licensed activity on City-owned property or within City parks and recreational facilities without an additional permit as required by applicable City ordinances.
(Ord. 1863 §5. Passed 6-28-82; Ord. 3117. Passed 5-24-04.)

323.06 DAILY AND MONTHLY LICENSE FEE.

The license fees shall be payable in advance on the first day of each month, in the sum as provided in Article 191, for each and every month during the continuance of such license. Those merchants subject to this Article who intend to conduct business within the City of Titusville for a period of seven days or less may, in lieu of the monthly fee, pay a daily fee as provided in Article 191 per day, or a weekly fee as provided in Article 191, covering seven consecutive days. The application for license by such merchant shall state the number of days of business anticipated and the license issued shall expire at the end of that period. Should said merchant desire to continue business thereafter, the license may be renewed upon application and payment of the remaining balance of the monthly license fee.
(Ord. 1863 §7. Passed 6-28-82; Ord. 3117. Passed 5-24-04.)

323.07 SIGNS.

All transient merchants, itinerant merchants and itinerant vendors shall comply with all provisions of the Codified Ordinances of the City of Titusville with regard to signs.
(Ord. 1863 §9. Passed 6-28-82; Ord. 3117. Passed 5-24-04.)

323.08 BUSINESS LICENSE.

All transient merchants, itinerant merchants and itinerant vendors shall obtain a business license pursuant to Article 335 of the Codified Ordinances of the City of Titusville.
(Ord. 1863 §10. Passed 6-28-82; Ord. 3117. Passed 5-24-04.)

323.09 IDENTIFICATION.

Each transient merchant, itinerant merchant and itinerant vendor shall display proof of licensing under this Article at all times. One license for display shall be issued and additional license forms for display may be procured for five dollars (\$5.00) per form.
(Ord. 1863 §11. Passed 6-28-82; Ord. 3117. Passed 5-24-04.)

323.10 OTHER OBLIGATIONS.

(a) Any licensee under this Article shall be responsible for compliance with the City's Earned Income Tax ordinance, including but not limited to wage withholding and reports, with all other applicable City ordinances.

(b) All licensees offering any product for sale from a motor vehicle shall observe the following specific requirements:

- (1) No bell, whistle, horn or other noisemaking device shall be used for vending purposes.
- (2) No vending shall be permitted from vehicles located on state highways.
- (3) No product shall be sold or dispensed to any child who must cross any street or highway to the vehicle from which products are sold or dispensed unless such child is accompanied by and under the immediate supervision and protection of the driver of said vehicle or another adult and such child is returned across such street or highway in the same manner before such vehicle shall leave the immediate location from which products are sold or dispensed.
- (4) The driver of such vehicle shall not leave any area where he has sold or dispensed any product until all empty cartons, paper containers or other waste materials originating from said vehicle have been removed and placed in a container inside said vehicle.
- (5) No vending shall be conducted in any area zoned commercial or within one hundred (100) yards thereof or within one hundred (100) yards of any school, church or public building or park.
- (6) No vending shall be conducted within a distance of seventy-five (75) feet of the radius curve of any street or highway intersection or from any other location, which may obstruct the normal flow of traffic.

(c) The sale of Christmas trees from a fixed location on private property shall be done only in a location zoned C-1 or C-2.

(Ord. 3117. Passed 5-24-04.)

323.11 SOLICITORS; LICENSE AND FEE.

No person shall, within the City of Titusville, solicit orders for books, periodicals, or any goods, wares, merchandise or services without first obtaining an annual license for such activity. An application for a license shall be made on a form provided by the City Manager, which form shall include a release authorizing a criminal record check and such other information regarding the applicant's character, background and business experience deemed necessary by the City Manager.

The fee for a solicitor license shall be \$100 annually, payable to the City Treasurer. The term of a license shall be one year from the date of issuance.

Solicitors shall conduct business only between the hours of 9 a.m. and 6 p.m., except in C-1 or C-2 districts when solicitation may be done during the general hours of operation of the retail businesses in the district.

(Ord. 3117. Passed 5-24-04.)

323.12 INVESTIGATION PURSUANT TO APPLICATION.

Upon receipt of the application for a transient merchant license or solicitor license by the City Manager and payment of the required license fee, a copy of the application shall be referred to the Chief of Police, who shall cause such investigation of the applicant's business and moral character to be made as he deems necessary for the protection of the public good. An applicant who provides a current Act 34 clearance will not be subject to any further investigation for approval of his or her application. If, as a result of such investigation, the applicant's character or business responsibility is found to be unsatisfactory, the Chief of Police shall endorse on such application his disapproval and the reason for same, and return such application to the City Manager. The City Manager shall then notify the applicant that his or her application is disapproved and that no license shall be issued, and shall refund the license fee.

If, as a result of the investigation, the character and business responsibility of the applicant are found to be satisfactory, the Chief of Police shall endorse on the application his approval and return such application to the City Manager, who shall issue the license.

Any applicant denied a license pursuant to this Article shall have the right to appeal to City Council by a written request filed with the City Manager within five days of the date of denial. (Ord. 1863 §8. Passed 6-28-82; Ord. 3117. Passed 5-24-04.)

323.13 LICENSE REVOCATION.

Every license provided in this Article shall be revocable by the City Manager for the following reasons:

- (a) Any fraud, misrepresentation or false statement contained in the application for the license;
- (b) Any fraud, misrepresentation or false statement made in connection with the selling of goods, wares or merchandise or services;
- (c) Any violation of this Article;
- (d) Conviction of the licensee of any felony or of a misdemeanor involving moral turpitude; or
- (e) Conducting the business licensed under this Article in an unlawful manner or in such a manner as to constitute a breach of the peace or a menace to the health, safety or general welfare of the public.

(Ord. 1863 §6. Passed 6-28-82; Ord. 3117. Passed 5-24-04.)

323.99 PENALTY.

This Article shall be enforced by the Titusville Police Department.

Any person violating any of the provisions of this Article shall, upon conviction thereof, be fined not more than three hundred dollars (\$300.00). Each day during which a violation of the Article continues shall constitute a separate offense. In addition to the above penalties, all other actions to enforce this Article including an action in equity are hereby reserved and preserved. (Ord. 1863 §12. Passed 6-28-82; Ord. 3117. Passed 5-24-04.)

EDITOR'S NOTE: Ordinance 1761, passed December 27, 1972, changes the taxable age from twenty-one to eighteen years on all taxes levied by the City of Titusville.

TITLE THREE - Taxation

- Art. 331. Earned Income and Net Profits Tax.
- Art. 332A. Local Services Tax.
- Art. 335. License and Business Privilege Tax.
- Art. 336. Adult Oriented Business License.
- Art. 339. Mechanical Amusement Device Tax.
- Art. 347. Per Capita Tax.
- Art. 351. Realty Transfer Tax.
- Art. 357. Economic Revitalization Tax Assistance Plan.

ARTICLE 331

Earned Income and Net Profits Tax

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|---------------|--|---------------|--|
| 331.01 | Title. | 331.09 | Taxpayers obligations. |
| 331.02 | Authority. | 331.10 | Tax officer responsibilities. |
| 331.03 | Definitions. | 331.11 | Actions of tax officer to collect unpaid tax. |
| 331.04 | Levy of earned income and net profits tax. | 331.12 | Interest and penalties against the taxpayer. |
| 331.05 | Local tax enabling act applicable. | 331.13 | Fines and penalties for taxpayer violations. |
| 331.06 | Tax levied for 2012 and each year thereafter. | 331.14 | Severability. |
| 331.07 | Applicable laws, regulations, policies, and procedures. | 331.15 | Repeal. |
| 331.08 | Employer's obligations. | 331.16 | Effective date. |

CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65 (53 P.S. § 6901-6924)

331.01 TITLE.

The title of this article is the City of Titusville Earned Income and Net Profits Tax Ordinance. (Ord. 3198. Passed 11-15-11.)

331.02 AUTHORITY.

This article is adopted pursuant to the authority of the Local Tax Enabling Act, Act 511 of 1965, as amended by Act 32 of 2008 and as otherwise amended, found at 53 PS 6924.101 etc. (Ord. 3198. Passed 11-15-11.)

331.03 DEFINITIONS.

(a) Local Tax Enabling Act (or "LTEA") - Act 511 of 1965, enacted December 31, 1965, PL 1257 as thereafter amended, and including Act 32 adopted July 2, 2008 as thereafter amended, which Act is found at 53 PS § 6913 (until repealed effective June 30, 2012) and 53 PS. 6924.101 etc., as same may be hereafter amended.

(b) Earned Income and New Profits Tax or Tax - The tax levied by the City of Titusville on earned income and net profits under authority of the Local Tax Enabling Act.

(c) 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.

(d) Net Profits - The net income from the operation of a business, 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:

- A. Is not paid for services provided; and
- B. Is in the nature of earnings from an investment.

(2) Income which represents:

- A. Any gain in the sale of farm machinery;
- B. Any gain on the sale of livestock held 12 months or more for draft, breeding or dairy purposes; or
- C. Any gain on the sale of other capital assets of a farm.

(e) Person - A natural person.

(f) Resident - A person or business domiciled in the political subdivision levying the tax.

(g) Nonresident - A person or business domiciled outside the political subdivision levying the tax.

(h) Taxpayer - A person or business required under this article to file a return or to pay a tax.

(i) Tax Collection Committee or TCC - The committee established to govern the Crawford County Tax District for purpose of collection of the Earned Income and Net Profits Tax.

(j) Tax Collection District - The tax collection district established under Section 504 of the LTEA, encompassing political subdivisions in Crawford County and surrounding Counties.

(k) Tax Officer - The person(s) or entity(s) appointed by the Tax Collection Committee to collect the Earned Income and Net Profits Tax for political subdivisions within the Crawford County Tax Collection District.

(l) Tax Year - The calendar year for which the tax is levied.

(m) City - shall mean the City of Titusville, its governing body, and duly appointed representatives. It shall also mean political subdivision or municipality as those terms are used in this article.

The definitions as found in the local Tax Enabling Act, as amended from time to time are hereby incorporated herein by reference and shall be applied in the administration and enforcement of this article. (Ord. 3198. Passed 11-15-11.)

331.04 LEVY OF EARNED INCOME AND NET PROFITS TAX.

In accordance with the provisions of the Local Tax Enabling Act, the City of Titusville hereby levies and assesses a tax for general revenue purposes at the rate of one percent (1%) on the earned income and net profits of residents of the City of Titusville and on the earned income and net profits of non residents who receive earned income and net profits from any work, business, profession or activity performed or rendered in the City of Titusville. (Ord. 3198. Passed 11-15-11.)

331.05 LOCAL TAX ENABLING ACT APPLICABLE.

This 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 article. Any future amendments to the Local Tax Enabling Act that are required to be applied to the levy and collection of a tax on earned income or net profits will automatically become part of this article upon the effective date of such amendment, without the need for formal amendment of this article, to the maximum extent allow by law. (Ord. 3198. Passed 11-15-11.)

331.06 TAX LEVIED FOR 2012 AND EACH YEAR THEREAFTER.

The Tax hereby levied and assessed shall be levied and assessed for the calendar year 2012 and each year thereafter, without annual reenactment or levy. (Ord. 3198. Passed 11-15-11.)

331.07 APPLICABLE LAWS, REGULATIONS, POLICIES, AND PROCEDURES.

This Tax shall be collected and administered in accordance with the applicable provisions of the Local Tax Enabling Act, other applicable laws and regulations; and regulations, policies and procedures adopted by this political subdivision, the Tax Collection Committee, or by the Tax Officer. This includes any regulations, policies, and procedures adopted in the future to the maximum extent allowed by law. (Ord. 3198. Passed 11-15-11.)

331.08 EMPLOYER'S OBLIGATIONS.

Every Employer shall register with the tax officer, provide the Tax Officer with certificate of residency forms for employees, make deductions and remit the tax to the Tax Officer, and file returns, and otherwise comply with the applicable requirements of the Local Tax Enabling Act, amended from time to time, and other applicable rules duly adopted by this political subdivision, the Tax Collection Committee or the Tax Officer. (Ord. 3198. Passed 11-15-11.)

331.09 TAXPAYERS OBLIGATIONS.

Every person receiving earned income and net profits in any Tax Year shall file tax returns and pay the Tax due in accordance with the applicable requirements of the Local Tax Enabling Act, as amended from time to time, and applicable rules duly adopted from time to time by this political subdivision, the Tax Collection Committee and the Tax Officer. (Ord. 3198. Passed 11-15-11.)

331.10 TAX OFFICER RESPONSIBILITIES.

The Tax Officer appointed by the Tax Collection Committee is hereby authorized and directed to take such actions to collect and remit the earned income and net profits tax hereby levied as are authorized by the Local Tax Enabling Act, as amended from time to time, and shall carry out those responsibilities in accordance with the requirements of the Local Tax Enabling Act. (Ord. 3198. Passed 11-15-11.)

331.11 ACTIONS OF TAX OFFICER TO COLLECT UNPAID TAX.

The Tax Officer is hereby authorized to take any and all actions authorized by the Local Tax Enabling Act as amended from time to time, and as otherwise permitted by law to determine and to collect taxes owed. (Ord. 3198. Passed 11-15-11.)

331.12 INTEREST AND PENALTIES AGAINST THE TAXPAYER.

(a) Except as provided in paragraph (b), if the income tax is not paid when due, interest at the rate the taxpayer is required to pay to the Commonwealth under Section 806 of the Act of April 9, 1929 (PI. 343, No. 176), known as The Fiscal Code, on the amount of the tax, and an additional penalty of 1% of the amount of the unpaid tax for each month or fraction of a month during which the tax remains unpaid shall be added and collected but the amount shall not exceed 15% in the aggregate. Where an action is brought for the recovery of the tax, the taxpayer liable for the tax shall, in addition, be liable for the costs of collection, interest and penalties.

(b) The Tax Officer, with the concurrence of the Tax Collection Committee, may abate interest or penalties that would otherwise be imposed for the nonreporting and underreporting of income tax liabilities or for the nonpayment of taxes previously imposed and due if the taxpayer voluntarily files delinquent returns and pays the taxes in full. The provisions of this paragraph shall not affect or terminate any petitions, investigations, prosecutions or other proceedings pending under this article, or prevent the commencement or further prosecution of any proceedings by the proper authorities for violations of this article. (Ord. 3198. Passed 11-15-11.)

331.13 FINES AND PENALTIES FOR TAXPAYER VIOLATIONS.

(a) Any Taxpayer who fails, neglects or refuses to make any declaration or return required by this article, any employer who fails, neglects or refuses to register, keep or supply records or returns required by the LTEA or to pay the tax deducted from employees, or fails, neglects or refuses to deduct or withhold the tax from employees, any taxpayer or employer who refuses to permit the tax officer appointed by a tax collection committee or an employee or agent of the tax officer to examine books, records and papers, and any taxpayer or employer who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of income in order to avoid the payment of income taxes shall, upon conviction thereof, be sentenced to pay a fine of not more than \$2,500.00 for each offense and reasonable costs, and in default of the payment of said fine and costs, to imprisonment for not more than six (6) months.

(b) Any employer required under this article to collect, account for and distribute taxes who willfully fails to collect or truthfully account for and distribute taxes, commits a misdemeanor and shall, upon conviction, be sentenced to pay a fine not exceeding \$25,000.00 or to imprisonment not exceeding two years, or both.

(c) The penalties imposed under this subsection shall be in addition to any other costs and penalties imposed by this article.

(d) The failure of any person to obtain forms required for making the declaration or returns require by this article shall not excuse the person from making the declaration or return, (Ord. 3198. Passed 11-15-11.)

331.14 SEVERABILITY.

The provisions of this article are severable. If any sentence, clause, or section of this article is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionally, illegality, or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, or sections of this article. It is hereby declared to be the intent of this political subdivision that this article would have been adopted without such unconstitutional, illegal, or invalid sentence, clause, or section included herein. (Ord. 3198. Passed 11-15-11.)

331.15 REPEAL.

All ordinances and parts of ordinances inconsistent with this article are hereby repealed, and all ordinances previously adopted by or in effect in this political subdivision which purport to levy or assess a tax on earned income or net profits are hereby repealed and superseded by this article, except with respect to taxes due and transactions occurring prior to the effective date of this article. (Ord. 3198. Passed 11-15-11.)

331.16 EFFECTIVE DATE.

This article shall be effective at the earliest possible time permitted in accordance with the applicable provisions of the laws governing this political subdivision and the tax hereby levied shall be effective for calendar year 2012 and each year thereafter. (Ord. 3198. Passed 11-15-11.)

NOTE: The next printed page is Page 22C.

ARTICLE 332A
Local Services Tax

332A.01 Authority.	332A.08 Self-employed individuals.
332A.02 Definitions.	332A.09 Individuals engaged in more than one occupation or employed in more than one political subdivision.
332A.03 Levy of tax.	332A.10 Nonresidents subject to tax.
332A.04 Exemption and refunds.	332A.11 Administration of tax.
332A.05 Duty of employers to collect.	332A.12 Suits for collection.
332A.06 Returns.	332A.13 Violations and penalties.
332A.07 Dates for determining tax liability and payment.	332A.14 Interpretation.

CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65 (53 P.S. §6901-6924)

332A.01 AUTHORITY.

This article is enacted under the authority of the Local Tax Enabling Act, as amended, including by Act 7 of 2007.
(Ord. 3164. Passed 11-26-07.)

332A.02 DEFINITIONS.

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

- (a) "Political subdivision" means the area within the corporate limits of the City of Titusville.
- (b) "Collector" means the person, public employee or private agency designated from time to time by the political subdivision to collect and administer the tax herein imposed.
- (c) "DCED" means the Department of Community and Economic Development of the Commonwealth of Pennsylvania.
- (d) "Earned income" means compensation, as this term is defined in Section 13 [relating to earned income taxes] of the Local Tax Enabling Act, the Act of Dec. 31, 1965, P.L. 1257, § 13, as amended, 53 P.S. § 6913, as amended.
- (e) "Employer" means an individual, partnership, association, limited liability corporation, limited liability partnership, corporation, governmental body, agency or other entity employing one or more persons on a salary, wage, commission or other compensation basis, including a self-employed person.

- (f) “He”, “his” or “him” indicates the singular and plural number, as well as male, female and neuter genders.
- (g) “Individual” means any person, male or female, engaged in any occupation, trade or profession within the corporate limits of the political subdivision.
- (h) “Net profits” means the net income from the operation of a business, profession; or other activity, as this term is defined in Section 13 [relating to earned income taxes] of the Local Tax Enabling Act, the Act of Dec. 31, 1965, P.L. 1257, § 13, as amended, 53 P.S. § 6913, as amended.
- (i) “Occupation” means any trade, profession, business or undertaking of any type, kind or character, including services, domestic or other, earned on or performed within the corporate limits of the political subdivision for which compensation is charged or received; whether by means of salary, wages, commission or fees for services rendered.
- (j) “Tax” means the local services tax at the rate fixed in Section 332A.03 of this article.
- (k) “Tax year” means the period from January 1 until December 31 in any year; a calendar year.
(Ord. 3164. Passed 11-26-07.)

332A.03 LEVY OF TAX.

For specific revenue purposes, an annual tax is hereby levied and assessed, commencing January 1, 2008, upon the privilege of engaging in an occupation with a primary place of employment within the City of Titusville during the tax year. Each natural person who exercises such privilege for any length of time during any tax year shall pay the tax for that year in the amount of fifty-two dollars (\$52.00), assessed on a pro rata basis, in accordance with the provisions of this article. This tax may be used solely for the following purposes as the same may be allocated by the City Council of the City of Titusville from time to time:

- (a) Emergency services, which shall include emergency medical services, police services and/or fire services;
- (b) Road construction and/or maintenance;
- (c) Reduction of property taxes; or
- (d) Property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa.C.S. Ch. 85, Subch. F (relating to homestead property exclusion).

The City of Titusville shall use no less than twenty-five percent of the funds derived from the tax for emergency services. This tax is in addition to all other taxes of any kind or nature heretofore levied by the political subdivision. The tax shall be no more than \$52.00 on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed. (Ord. 3164. Passed 11-26-07.)

332A.04 EXEMPTION AND REFUNDS.

(a) Exemption. Any person whose total earned income and net profits from all sources within the political subdivision is less than twelve thousand dollars (\$12,000) for any calendar year in which the tax is levied is exempt from the payment of the tax for that calendar year. In addition, the following persons are exempt from payment of the tax:

- (1) Any person who has served in any war or armed conflict in which the United States was engaged and is honorably discharged or released under honorable circumstances from active service if, as a result of military service, the person is blind, paraplegic or a double or quadruple amputee or has a service-connected disability declared by the United States Veterans' Administration or its successor to be a total one hundred percent disability.

- (2) Any person who serves as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year. For the purposes of this subparagraph, "reserve component of the armed forces" shall mean the United States Army Reserve, United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, the Pennsylvania Army National Guard or the Pennsylvania Air National Guard.
- (b) Procedure to Claim Exemption.
 - (1) A person seeking to claim an exemption from the local services tax may annually file an exemption certificate with the political subdivision and with the person's employer affirming that the person reasonably expects to receive earned income and net profits from all sources within the political subdivision of less than twelve thousand dollars (\$12,000) in the calendar year for which the exemption certificate is filed. In the event the political subdivision utilizes a tax collection officer, it shall provide a copy of the exemption certificate to that officer. The exemption certificate shall have attached to it a copy of all the employee's last pay stubs or W-2 forms from employment within the political subdivision for the year prior to the fiscal year for which the employee is requesting to be exempted from the tax. Upon receipt of the exemption certificate and until otherwise instructed by the political subdivision or except as required by subparagraph (2) below, the employer shall not withhold the tax from the person during the calendar year or the remainder of the calendar year for which the exemption certificate applies. Employers shall ensure that the exemption certificate forms are readily available to employees at all times and shall furnish each new employee with a form at the time of hiring. The exemption certificate form shall be the uniform form provided by the political subdivision.
 - (2) With respect to a person who claimed an exemption for a given calendar year from the tax, upon notification to an employer by the person or by the political subdivision that the person has received earned income and net profits from all sources within the political subdivision equal to or in excess of twelve thousand dollars (\$12,000) in that calendar year or that the person is otherwise ineligible for the tax exemption for that calendar year, or upon an employer's payment to the person of earned income within the Municipality in an amount equal to or in excess of twelve thousand dollars (\$12,000) in that calendar year, an employer shall withhold the local services tax from the person under subparagraph (3).
 - (3) If a person who claimed an exemption for a given calendar year from the tax becomes subject to the tax for the calendar year under subparagraph (2), the employer shall withhold the tax for the remainder of that calendar year. The employer shall withhold from the person, for the first payroll period after receipt of the notification under subparagraph (2), a lump sum equal to the amount of tax that was not withheld from the person due to the exemption claimed by the person under this subsection, 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 person subject to withholding of the tax under this subparagraph is subsequently severed in that calendar year, the person shall be liable for any outstanding balance of tax due, and the political subdivision may pursue collection under this article.

- (4) Except as provided in subparagraph (2), it is the intent of this subsection that employers shall not be responsible for investigating exemption certificates, monitoring tax exemption eligibility or exempting any employee from the local services tax.

(c) Refunds. The City of Titusville, in consultation with the Collector and DCED, shall establish procedures for the processing of refund claims for any tax paid by any person who is eligible for exemption, which procedures shall be in accord with provisions of the general municipal law relating to refunds of overpayments and interest on overpayments. Refunds made within seventy-five days of a refund request or seventy-five days after the last day the employer is required to remit the tax for the last quarter of the calendar year, whichever is later, shall not be subject to interest. No refunds shall be made for amounts overpaid in a calendar year that do not exceed one dollar (\$1.00). The City of Titusville or the Collector shall determine eligibility for exemption and provide refunds to exempt persons.
(Ord. 3164. Passed 11-26-07.)

332A.05 DUTY OF EMPLOYERS TO COLLECT.

(a) Each employer within the political subdivision, as well as those employers situated outside the political subdivision but who engage in business within the political subdivision, is hereby charged with the duty of collecting the tax from each of his employees engaged by him or performing for him within the political subdivision and making a return and payment thereof to the Collector. Further, each employer is hereby authorized to deduct this tax for each employee in his or her employ, whether said employee is paid by salary, wage or commission and whether or not all such services are performed within the political subdivision.

(b) A person subject to the tax shall be assessed by the employer a pro rata share of the tax for each payroll period in which the person is engaging in an occupation. The pro rata share of the tax assessed on the person for a payroll period shall be determined by dividing the rate of the tax levied for the calendar year by the number of payroll periods established by the employer for the calendar year. For purposes of determining the pro rata share, an employer shall round down the amount of the tax collected each payroll period to the nearest one-hundredth of a dollar. Collection of the tax shall be made on a payroll period basis for each payroll period in which the person is engaging in an occupation, except as provided in subsection (d) hereof. For purposes of this paragraph, combined rate shall mean the aggregate annual rate of the tax levied by the school district and the Municipality.

(c) No person shall be subject to the payment of the local services tax by more than one political subdivision during each payroll period.

(d) In the case of concurrent employment, an employer shall refrain from withholding the tax if the employee provides a recent pay statement from a principal employer that includes the name of the employer, the length of the payroll period and the amount of the tax withheld and a statement from the employee that the pay statement is from the employee's principal employer and the employee will notify other employers of a change in principal place of employment within two weeks of its occurrence. The employee's statement shall be provided on the form approved by DCED.

(e) The tax shall be no more than fifty-two dollars (\$52.00) on each person for each calendar year, irrespective of the number of political subdivisions within which a person may be employed. The political subdivision shall provide a taxpayer a receipt of payment upon request by the taxpayer.

(f) No employer shall be held liable for failure to withhold the tax or for the payment of the withheld tax money to the political subdivision if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or places of employment, the employee's principal office or where the employee is principally employed. Further, an employer shall not be liable for payment of the local services tax in an amount exceeding the amount withheld by the employer if the employer complies with the provisions of Section 332A.04(b) and this section and remits the amount so withheld in accordance with this article.

(g) Employers shall remit the local services taxes to the Collector no later than thirty days after the end of each quarter of a calendar year.
(Ord. 3164. Passed 11-26-07.)

332A.06 RETURNS.

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to the employer by the Collector. If an employer fails to file the return and pay the tax, whether or not the employer makes collection thereof from the salary, wages or commissions paid by him or her to an employee, except as provided hereafter in this article, the employer shall be responsible for the payment of the tax in full as though the tax had been originally levied against the employer. (Ord. 3164. Passed 11-26-07.)

332A.07 DATES FOR DETERMINING TAX LIABILITY AND PAYMENT.

In each tax year, each employer shall use his or her employment records to determine the number of employees from whom such tax shall be deducted and paid over to the Collector on or before the thirtieth day following the end of each calendar quarter of each such tax year.
(Ord. 3164. Passed 11-26-07.)

332A.08 SELF-EMPLOYED INDIVIDUALS.

Each self-employed individual who performs services of any type or kind or engages in any occupation or profession at a primary place of employment within the political subdivision shall be required to comply with this article and pay the pro rata portion of the tax due to the Collector on or before the thirtieth day following the end of each quarter.
(Ord. 3164. Passed 11-26-07.)

332A.09 INDIVIDUALS ENGAGED IN MORE THAN ONE OCCUPATION OR EMPLOYED IN MORE THAN ONE POLITICAL SUBDIVISION.

The situs of the tax shall be the place of employment on the first day the person becomes subject to the tax during each payroll period. In the event a person is engaged in more than one occupation, that is, concurrent employment, or an occupation which requires the person to work in more than one political subdivision during a payroll period, the priority of claim to collect the local services tax shall be in the following order:

- (a) First, the political subdivision in which a person maintains his or her principal office or is principally employed;
- (b) Second, the political subdivision in which the person resides and works if the tax is levied by that political subdivision;
- (c) Third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home.

In case of dispute, a tax receipt of the taxing authority for that calendar year declaring that the taxpayer has made prior payment constitutes prima facie certification of payment to all other political subdivisions. (Ord. 3164. Passed 11-26-07.)

332A.10 NONRESIDENTS SUBJECT TO TAX.

All employers and self-employed individuals residing or having their places of business outside of the political subdivision but who perform services of any type or kind or engage in any occupation or profession within the political subdivision do, by virtue thereof, agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this article with the same force and effect as though they were residents of the political subdivision. Further, any individual engaged in an occupation within the political subdivision and an employee of a nonresident employer may, for the purpose of this article, be considered a self-employed person, and in the event his or her tax is not paid, the political subdivision shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided. (Ord. 3164. Passed 11-26-07.)

332A.11 ADMINISTRATION OF TAX.

(a) The Collector shall be appointed by resolution of City Council. It shall be the duty of the Collector to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer or self-employed persons, together with the date the tax was received.

(b) The Collector is hereby charged with the administration and enforcement of this article and is hereby charged and empowered, subject to municipal approval, to proscribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this article, including provisions for the examination of payroll records of any employer subject to this article, the examination and correction of any return made in compliance with this article and any payment alleged or found to be incorrect or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the Collector shall have the right to appeal consistent with the Local Taxpayers Bill of Rights under Act 50 of 1998.

(c) The Collector is hereby authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the Collector the means, facilities and opportunity for such examination.
(Ord. 3164. Passed 11-26-07.)

332A.12 SUITS FOR COLLECTION.

(a) In the event that any tax under this article remains due or unpaid 30 days after the due dates above set forth, the Collector may sue for the recovery of any such tax due or unpaid under this article, together with interest and penalty.

(b) If for any reason the tax is not paid when due, interest at the rate of 6% on the amount of such tax shall be calculated beginning with the due date of the tax and a penalty of 5% shall be added to the flat rate of such tax for nonpayment thereof. Where suit is brought for the recovery of this tax or other appropriate remedy undertaken, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection.
(Ord. 3164. Passed 11-26-07.)

332A.13 VIOLATIONS AND PENALTIES.

Whoever makes any false or untrue statement on any return required by this article, or whoever refuses inspection of the books, records or accounts in his or her custody and control setting forth the number of employees subject to this tax who are in his or her employment, or whoever fails or refuses to file any return required by this article shall be guilty of a violation and, upon conviction thereof, shall be sentenced to pay a fine of not more than six hundred dollars (\$600.00) and costs of prosecution, and, in default of payment of such fine and costs, to imprisonment for not more than thirty days. The action to enforce the penalty herein prescribed may be instituted against any person in charge of the business of any employer who shall have failed or who refuses to file a return required by this article.

(Ord. 3164. Passed 11-26-07.)

332A.14 INTERPRETATION.

(a) Nothing contained in this article shall be construed to empower the political subdivision to levy and collect the tax hereby imposed on any occupation not within the taxing power of the political subdivision under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

(b) If the tax hereby imposed under the provisions of this article shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the 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 or the validity of the tax so imposed on other persons or individuals as herein provided.

(Ord. 3164. Passed 11-26-07.)

ARTICLE 335
License and Business Privilege Tax

EDITOR'S NOTE: Act 160 of 1967 removes from Act 511, the Local Tax Enabling Act, the provisions of Sections 4, 5 and 7 of the Act relating to annual re-enactment of taxes and specifies that every tax levied under the provisions of the act would continue in force on a calendar or fiscal year basis without annual re-enactment unless the rate of the tax was subsequently changed.

335.01 Authority for tax. 335.02 Definitions. 335.03 Tax levied. 335.04 Registration required; application and fee. 335.05 Tax on vehicles transporting persons or property. 335.06 Return form; information and filing date. 335.07 Duties of Collector; determination of tax due.	335.08 Nonpayment or delinquency; recovery and interest. 335.09 Payment of receipts into City Treasury. 335.10 Tax not applicable to persons outside taxing power. 335.11 Severability. 335.12 Effective date. 335.99 Penalty.
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CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65 (53 P.S. § 6901-6924)

335.01 AUTHORITY FOR TAX.

This article is enacted under authority of the Local Tax Enabling Act (P.L. 1257), being Act 511 of 1965, approved December 31, 1965, as amended and provisions of the Third Class City Code, as amended.
(Ord. 1730 § 21. Passed 12-29-69.)

335.02 DEFINITIONS.

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

- (a) "Person" means any individual, partnership, limited partnership, association or corporation.
- (b) "Business, trades, occupations and professions" mean those enterprises engaged by merchants or merchandisers, social and fraternal clubs with permanent clubrooms, publishers of newspapers, magazines and periodicals, printers, lithographers, processors, hotel operators, motel operators, restaurants or other eating or drinking establishments, warehousemen, upholsterers, radio stations, physicians, lawyers, dentists, engineers, doctors, architects, chemists, chiropractors, chiropodists, morticians, certified public accountants, accountants, promoters, factors, real estate brokers, insurance brokers and salesmen, barber shop operators, beauty shop operators, cleaning, pressing and dyeing establishment operators, laundry operators, launderette operators, shoe repair shop operators, tailors, seamstresses, electrical, plastering, bricklaying, carpentry, heating, ventilating, plumbing and painting contractors, contractors engaged in the class of heavy building or other construction of any kind, or in the alteration, maintenance or repair thereof, repairers of electrical, electronic and automotive machinery or equipment, or other machinery and equipment and other wares and merchandise, and all other business, trades, occupations and professions in which there is offered any service or services to the general public or a product or products offered for sale to the general public or a limited number thereof.
(Ord. 1730 § 2. Passed 12-29-69.)
These terms shall also include those persons or entities which lease real estate to others for either commercial or residential purposes.
(Ord. 1983 § 1. Passed 1-22-90.)
- (c) The terms as hereinbefore defined in subsections (a) and (b) hereof shall not include the following: employees or agencies of the government of the United States or of the Commonwealth of Pennsylvania, or nonprofit corporations or associations organized solely and exclusively for religious, educational or charitable purposes, and not conducting any regular or established business competing commercially with any other persons subject to the tax herein imposed.
- (d) "Tax year" means the twelve-month period beginning January 1.
- (e) "Collector" shall mean the person or entity appointed by Council to collect the taxes imposed by this article.
- (f) "Temporary, seasonal or itinerant business" means any business that is conducted at one location for less than sixty consecutive calendar days.
- (g) "City" means the City of Titusville.
(Ord. 1730 § 2. Passed 12-29-69; Ord. 2074. Passed 12-22-97;
Ord. 2079. Passed 1-26-98.)

335.03 TAX LEVIED.

For the tax year beginning January 1, 1970, the City hereby imposes an annual tax and registration requirements in the manner and at the fee and rates hereinafter set forth.
(Ord. 1730 § 3. Passed 12-29-69.)

335.04 REGISTRATION REQUIRED; APPLICATION AND FEE.

(a) Every person desiring to begin a business, trade, occupation, profession or merchandising operation within the corporate limits of the City of Titusville shall, prior to the commencement of business, make application for registration of each place of business within the City with the Collector, on a form provided by the Collector, and shall pay the Collector a registration fee as set forth in Article 191. The Collector shall thereupon issue the applicant a certificate of registration, which certificate shall not be assignable.

(Ord. 1730. Passed 12-29-69; Ord. 1983. Passed 1-22-90; Ord. 2060. Passed 12-24-96.)

(b) Every person desiring to continue to engage in a business, trade, occupation, profession or merchandising operation within the corporate limits of the City of Titusville in the next tax year, shall pay the Collector when due a business license tax of one hundred dollars (\$100.00), unless the business shall have gross receipts in the calendar year prior to the year the tax is due of less than one hundred thousand dollars (\$100,000), in which event the business license tax due shall be sixty dollars (\$60.00); provided, however, that the taxpayer shall not be assessed this reduced tax unless and until he, she or it shall have first submitted to the Collector an IRS Form Schedule C stating the gross receipts of the business for the year prior to the year the tax is due, or such other form or schedule that is acceptable to the Internal Revenue Service for federal income tax purposes.

(Ord. 2075. Passed 12-22-97.)

(c) (EDITOR'S NOTE: Former subsection (c) was repealed by Ordinance 2075, passed December 22, 1997.)

(d) Each application for registration shall be signed by the applicant, if a natural person; in case of an association or partnership, by a member or partner thereof; and in the case of a corporation, by the president thereof.

(e) In the event a person owning an existing business shall offer substantially different goods or services to the public than those reported in the initial registration filed with the Collector, he or she shall change the form of the ownership of its assets or there shall be additional persons or parties acquiring ownership interests in the business, the person or persons shall, prior to the next tax year and at the time they pay their license fee required hereunder, file an amended registration form with the Collector on a form provided by the Collector.

(f) In the case of loss, defacement or destruction of any certificate, the person to whom the certificate was issued shall apply to the Collector for a new certificate for which a fee of five dollars (\$5.00) shall be charged.

(Ord. 2060. Passed 12-24-96.)

335.05 TAX ON VEHICLES TRANSPORTING PERSONS OR PROPERTY.

All persons operating vehicles upon the streets of the City as carriers for higher compensation, regulated by the Pennsylvania Public Utility Commission, who regularly pick up or deliver or otherwise transport persons and/or property wholly within or to or from the City, shall be taxed at the rate of ten dollars (\$10.00) per vehicle so used in the City.

(Ord. 1730 § 7. Passed 12-29-69; Former Section 335.05 was repealed in its entirety by Ord. 2074, passed 12-22-97.)

335.06 RETURN FORM; INFORMATION AND FILING DATE.

Every return, as hereinafter required by this section, shall be made upon a form furnished by the Collector. Every person making such return shall certify the correctness thereof by affidavit. (Ord. 1730 § 11. Passed 12-29-69; Former Section 335.06 was repealed in its entirety by Ord. 2074, passed 12-22-97.)

335.07 DUTIES OF COLLECTOR; DETERMINATION OF TAX DUE.

(a) It shall be the duty of the Collector to collect and receive the fees, taxes, fines and penalties imposed by this article. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipt.

(b) If the Collector is not satisfied with the return and payment of tax made by any taxpayer or supposed taxpayer under the provisions of this article, he is hereby authorized and empowered to request Council to appoint an independent agency to make a determination of the tax due by such person, based upon the facts contained in the return or upon any information within his possession, or that shall come into his possession. For this purpose, the appointed agency is authorized to examine the books, papers and records of any such person to verify the accuracy of any return or payment made under the provisions thereof or to ascertain whether the taxes imposed by this article have been paid. The Collector is hereby authorized and directed to make and keep such records, prepare such forms, make such regulations and take such other measures as may be necessary or convenient to carry this article into effect, and may, in his discretion, require reasonable deposits to be made by licensees who engage in a business which is temporary, seasonal or itinerant by its nature.

(c) If any taxpayer or supposed taxpayer shall neglect or refuse to make any return and payment of tax required by this article, or if, as a result of an investigation by the appointed agency, a return is found to be incorrect, the Collector shall estimate the tax due by such person, and determine the amount due by him for taxes, penalties and interest thereon.
(Ord. 1730 § 12. Passed 12-29-69.)

335.08 NONPAYMENT OR DELINQUENCY; RECOVERY AND INTEREST.

(a) All taxes due and unpaid under this article shall be recoverable by the City Solicitor as other debts due the City are now by law recoverable.

(b) All taxes due under this article remaining unpaid after September 1 shall have added to the face amount due an amount equal to ten percent of the face amount of tax otherwise payable. Any tax due and unpaid after September 1 in addition to all other amounts due shall bear interest at the rate of six percent per annum of face plus other amounts added pursuant to this section.
(Ord. 1730 § 13. Passed 12-29-69; Former Section 335.08 was repealed in its entirety by Ord. 2074, passed 12-22-97.)

335.09 PAYMENT OF RECEIPTS INTO CITY TREASURY.

All taxes, interest and penalties collected or received under the provisions of this article shall be paid into the Treasury of the City for the use and benefit of the City.
(Ord. 1730 § 14. Passed 12-29-69; Former Section 335.09 was repealed in its entirety by Ord. 2074, passed 12-22-97.)

335.10 TAX NOT APPLICABLE TO PERSONS OUTSIDE TAXING POWER.

Nothing contained in this article shall be construed to empower the City to levy and collect the taxes hereby imposed on any person or any business, or any portion of any business, not within the taxing power of the City under the Constitution of the United States and the Constitution and Laws of the Commonwealth of Pennsylvania.
(Ord. 1730 § 15. Passed 12-29-69; Former subsections (b), (c), (d) and (e) of former Section 335.10 (now 335.06) were repealed in their entirety by Ord. 2074, passed 12-22-97.)

335.11 SEVERABILITY.

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

(Ord. 1730 § 16. Passed 12-29-69; Former Section 335.11 was repealed in its entirety by Ord. 2074, passed 12-22-97.)

335.12 EFFECTIVE DATE.

This article shall become effective January 1, 1970.

(Ord. 1730 § 20. Passed 12-29-69; Ord. 2074. Passed 12-22-97.)

335.99 PENALTY.

Any person, as defined in this article or any officer, agent, servant or employee thereof who shall fail, neglect or refuse to comply with any of the provisions of this article shall, upon conviction thereof before a District Magistrate having jurisdiction of the matter, be guilty of a summary offense and be fined an amount not less than twenty-five dollars (\$25.00) nor more than three hundred dollars (\$300.00) plus the costs of prosecution and, in default of payment thereof, be subject to imprisonment for a period of not more than ninety (90) days. The fine imposed by this section shall be in addition to any other penalty imposed by any other section of this article. (Ord. 1730. Passed 12-29-69; Ord. 2079. Passed 1-26-98.)

ARTICLE 336
Adult Oriented Business License

336.01 Authority for article.
336.02 Definitions.

**336.03 License required; application;
revocation.**
336.99 Penalty.

CROSS REFERENCES
Public indecency - see GEN. OFF. Art. 745

336.01 AUTHORITY FOR ARTICLE.

This article is enacted under the authority of the Third Class City Code under the police powers of the City. (Ord. 3146. Passed 3-13-06.)

336.02 DEFINITIONS.

Unless otherwise expressly stated, the following terms shall have the meanings assigned herein for purposes of this article:

- (a) "Adult oriented business" means any place of business to which the public is permitted or invited where the primary items for sale or rent consist of books, magazines, periodicals or other printed matter, photographs, films, motion pictures, video cassettes, or digital video disks, or where instruments, devices, or paraphernalia are offered for sale, all in connection with or depicting "specified sexual activities" or "specified anatomical areas". The term includes any adult arcade, adult bookstore, adult novelty store, adult video store, adult cabaret, adult motion picture theatre, adult theatre, escort agency, modeling studio or sexual encounter center.
 - (b) "Indecent contact" shall have the meaning set forth in Section 3101 of the Pennsylvania Crimes Code.
 - (c) "Deviate sexual intercourse" shall have the meaning set forth in Section 3101 of the Pennsylvania Crimes Code.
 - (d) "Operator" means a person who operates an adult oriented business.
 - (e) "Person" means an individual, corporation, limited liability company, partnership and any other form of business entity.
 - (f) "Sexual intercourse" shall have the meaning set forth in Section 3101 of the Pennsylvania Crimes Code.
 - (g) "Specified anatomical areas" means the sexual or other intimate parts of the person.
 - (h) "Specified sexual activities" means indecent contact, deviate sexual intercourse, or sexual intercourse.
- (Ord. 3146. Passed 3-13-06.)

336.03 LICENSE REQUIRED; APPLICATION; REVOCATION.

(a) License Required. No person shall operate an adult oriented business without a valid adult oriented business license issued by the City pursuant to this article. Any person desiring to commence operation of an adult oriented business within the corporate limits of the City shall, prior to the commencement of such business, apply for registration of each such place of business within the City with the City Manager on a form to be provided by the City Manager. An annual license fee as provided in Article 191 shall be paid at the time of application. In the event the application for license is denied, such fee shall be refunded less a processing charge as set forth in Article 191.

(b) Investigation Pursuant to Application. Upon receipt of an application for an adult oriented business license, and payment of the required license fee, a copy of the application shall be referred to the Chief of Police, who shall cause such investigation of the applicant's business and moral character to be made as he deems necessary for the protection of the public good. If, as a result of such an investigation, the applicant's character or business responsibility is found to be unsatisfactory, the Chief of Police shall endorse on such application his disapproval and the reason for same, and return such application to the City Manager. The City Manager shall then notify the applicant that the application is disapproved and that no license shall be issued, and make an appropriate refund.

If, as a result of the investigation, the character and business responsibility of the applicant are found to be satisfactory, the Chief of Police shall endorse his approval on the application and return such application to the City Manager, who shall issue the license.

(c) Term of License. Any license issued under this article shall be issued for a term of one year, renewable upon payment of the annual license fee provided in Article 191.

(d) Display of License. Each operator of an adult oriented business issued a license under this article shall display such license at the licensed place of business at all times.

(e) Transfer. No license issued under this article may be sold or otherwise transferred.

(f) License Revocation. Every license issued hereunder shall be revocable by the City Manager, or by law, upon review and concurrence by the City Solicitor, for the following reasons:

- (1) Providing any material false information on the application for a license for an adult oriented business;
- (2) Providing any material false information on the application for a business license under Article 335 or any successor ordinance thereto;
- (3) Failure to pay the applicable license fee;
- (4) Any other violation of this article;
- (5) Any conviction of the operator of a felony or misdemeanor criminal offense or of an equivalent criminal offense;
- (6) Failure to have a valid business license for the adult oriented business pursuant to Article 335;
- (7) Failure to pay any tax or fee owed to the City when due;
- (8) Any violation of the Zoning Code related to the premises at which the adult oriented business is operated; or
- (9) Any transfer or attempted transfer of the license issued under this article, including but not limited to a sale or transfer of the majority interest in any corporation or business entity that operates an adult oriented business.

Any operator whose license for an adult oriented business is revoked shall be ineligible to reapply for a license for one year following revocation.

(g) Appeals. Any applicant for an adult oriented business license whose application is denied and any operator of an adult oriented business whose license is revoked shall have the right to appeal the City Manager's decision by filing an appeal to City Council within fifteen days of the date of the City Manager's decision. All appeals shall be in writing, shall state the specific grounds for appeal, and shall be delivered to the office of the City Manager. Late appeals shall be immediately dismissed. Timely appeals shall be scheduled for a hearing before City Council, with the hearing to be held within thirty days after the filing of the appeal, unless continued by vote of City Council. All hearings shall be held in accordance with the Local Agency Law, and the applicant or operator shall have the right to present evidence at the hearing.

(h) No Authorization. This article is not intended to authorize and shall not be deemed to authorize any activities constituting a violation of the Pennsylvania Crimes Code.

(i) Severability. The provisions of this article are severable and if any provision or part hereof shall be held or declared illegal, invalid or unconstitutional by any court of competent jurisdiction, such invalidity shall not affect or impair any of the remaining provisions of this article. It is hereby declared to be the intent of the City Council of the City of Titusville, that this article would have been adopted if such illegal, invalid or unconstitutional provision had never been included herein.

(Ord. 3146. Passed 3-13-06.)

336.99 PENALTY.

Any person violating any provision of this article shall, upon conviction thereof, be fined an amount not exceeding six hundred dollars (\$600.00), or imprisoned for a term not exceeding ninety days, or both. Each day during which a violation of this article continues shall constitute a separate offense. All remedies at law or in equity, in addition to the above penalties, are hereby reserved.

(Ord. 3146. Passed 3-13-06.)

ARTICLE 339
Mechanical Amusement Device Tax

EDITOR'S NOTE: Act 160 of 1967 removes from Act 511, the Local Tax Enabling Act, the provisions of Sections 4, 5 and 7 of the Act relating to annual re-enactment of taxes and specifies that every tax levied under the provisions of the act would continue in force on a calendar or fiscal year basis without annual re-enactment unless the rate of the tax was subsequently changed.

339.01 Authority for tax. 339.02 Definitions. 339.03 Rates. 339.04 Payable by owner. 339.05 Information in licenses.	339.06 Penalty for unpaid taxes. 339.07 Recovering of taxes. 339.08 Separability. 339.99 Penalty.
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CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65 (53 P.S. § 6901-6924)

339.01 AUTHORITY FOR TAX.

This article is enacted under the authority of the Local Tax Enabling Act, (P.L. 1257), being Act 511 of 1965, approved December 31, 1965, as amended.
(Ord. 1706. Passed 12-23-68.)

339.02 DEFINITIONS.

Unless otherwise expressly stated, the following terms shall have the meanings herein indicated for the purpose of this article.

- (a) "Juke box" means any music vending machine, contrivance or device, except a coin-operated radio, which, upon the insertion of a coin, slug, token, plate, disc or key into any slot, crevice or other opening, or by the payment of any price, operates or may be operated for the emission of songs, music or similar amusement.
(Ord. 1327 § 1. Passed 12-6-48.)
- (b) "Coin-operated radio or television" means any radio or television which, upon the intersection of a coin, slug, token, plate, disc or key into any slot, crevice or other opening, or by the payment of any price, operates or may be operated for the emission of radio or television programs.
(Ord. 1424 § 2. Passed 1-3-55.)

- (c) "Mechanical amusement device" means any device other than a juke box, which, upon insertion of a coin, slug, token, plate or disc or upon the payment of any price, may be operated for use as a game, entertainment or amusement, whether or not registering a score and whether or not a prize is offered.
- (d) "Person" includes natural persons, firms, associations, copartnerships or corporations, except such corporations as are specifically exempt from taxation under the Local Tax Enabling Act, (P.L. 1257), Act 511, as amended.
(Ord. 1327 § 1. Passed 12-6-48.)

339.03 RATES.

Taxes at such rates as provided in Article 191 are imposed for general municipal purposes for the year beginning January 5, 1982 for each juke box, coin-operated radio or television and mechanical amusement device. This tax shall be due the first week in January for 1982, unless paid at the prior rate, and annually the first week in January in subsequent years. Taxes on installations after the first week in January shall be due within one week of the installation at the full annual rate.

Licenses issued under this article shall expire on December 31 of the year of issuance. No rebate shall be allowed by reason of discontinuance or removal prior to December 31 of the year of issuance.

(Ord. 1858 § 1. Passed 1-4-82.)

339.04 PAYABLE BY OWNER.

The taxes imposed by this article shall be payable to the City Treasurer by the person owning or operating the establishment in which such device has been installed.

(Ord. 1327 § 3. Passed 12-6-48.)

339.05 INFORMATION IN LICENSES.

The City Treasurer shall procure, at the expense of the City, a sufficient number of licenses on each of which the following information shall be given:

- (a) The name of the City.
- (b) The number of the license.
- (c) The year or portion thereof for which the tax shall have been paid.
- (d) The name and address of the establishment for which the license is issued.
- (e) The type of device for which the license is issued and the number of devices for which issued.
- (f) The date when the device or devices were installed.
- (g) The amount of tax paid, the aforesaid licenses in duplicate. The original of such license shall be given to the person owning or operating the establishment for which the license is issued and the duplicate shall be kept on file by the City Treasurer. The license shall be displayed by the owner or operator in a prominent place at all times during the licensed period.

(Ord. 1327 § 4. Passed 12-6-48.)

339.06 PENALTY FOR UNPAID TAXES.

If any tax imposed by this article is not paid when due, a penalty of ten percent of the amount of tax due and unpaid shall be added thereto.

(Ord. 1327 § 5. Passed 12-6-48.)

339.07 RECOVERING OF TAXES.

All taxes levied by this article, together with all penalties and costs, shall be recoverable by the City Solicitor for and on behalf of the City, as other debts of like character are recovered. (Ord. 1327 § 6. Passed 12-6-48.)

339.08 SEPARABILITY.

If any sentence, clause or section or any part of this article 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 article. It is hereby declared to be the intent of Council that this article would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included therein.

(Ord. 1327 § 8. Passed 12-6-48.)

339.99 PENALTY.

Whoever violates any provision of this article or fails to pay any tax or taxes levied by this article at the time required, or does anything whatsoever to avoid the payment of the whole or any part of the tax imposed by this article, shall be fined not more than fifty dollars (\$50.00) for each and every offense, together with costs of prosecution, and, in default thereof, shall be imprisoned for not more than thirty days. Such fine shall be in addition to any other penalty imposed by this article.

(Ord. 1327 § 7. Passed 12-6-48.)

ARTICLE 347
Per Capita Tax

EDITOR'S NOTE: Act 160 of 1967 removes from Act 511, the Local Tax Enabling Act, the provisions of Sections 4, 5 and 7 of the Act relating to annual re-enactment of taxes and specifies that every tax levied under the provisions of the act would continue in force on a calendar or fiscal year basis without annual re-enactment unless the rate of the tax was subsequently changed.

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| <p>347.01 Authority for tax.</p> <p>347.02 Levy of tax. (Repealed)</p> <p>347.03 Payment and rates. (Repealed)</p> <p>347.04 Recovery of tax.</p> | <p>347.05 Additional to residence tax.</p> <p>347.99 Penalty.</p> |
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CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65 (53 P.S. § 6901-6924)

347.01 AUTHORITY FOR TAX.

This article is enacted under the authority of the Local Tax Enabling Act, 53 P.S. Section 6901 et seq., including all amendments at No. 102 of 1996. (Ord. 1705. Passed 12-23-68; Ord. 2092. Passed 12-21-98; Ord. 3116. Passed 5-10-04.)

347.02 LEVY OF TAX.

(EDITOR'S NOTE: Former Section 347.02 was repealed by Ordinance 3128, passed December 29, 2004, for all calendar years commencing with the calendar year 2005, and all subsequent years until such tax is reenacted and levied by City Council.)

347.03 PAYMENT AND RATES.

(EDITOR'S NOTE: Former Section 347.03 was repealed by Ordinance 3128, passed December 29, 2004, for all calendar years commencing with the calendar year 2005, and all subsequent years until such tax is reenacted and levied by City Council.)

347.04 RECOVERY OF TAX.

The tax and penalty imposed by this article shall be recoverable by the City Treasurer and by the City Solicitor as provided by law and by this article.
(Ord. 1390 § 3. Passed 1-19-53; Ord. 3116. Passed 5-10-04.)

347.05 ADDITIONAL TO RESIDENCE TAX.

(EDITOR'S NOTE: By Ordinance 3126, enacted December 29, 2004, Council elected not to assess a per inhabitant residence tax for 2005.)

347.99 PENALTY.

Anyone who violates the provisions of this article by failing, neglecting or refusing to pay the tax imposed by this article and penalty, if any, shall upon conviction thereof, be fined not more than \$300 and costs, and in default of payment, imprisoned not more than 30 days.
(Ord. 1390 §4. Passed 1-19-53; Ord. 3116. Passed 5-10-04.)

ARTICLE 351
Realty Transfer Tax

EDITOR'S NOTE: Act 160 of 1967 removes from Act 511, the Local Tax Enabling Act, the provisions of Sections 4, 5 and 7 of the Act relating to annual re-enactment of taxes and specifies that every tax levied under the provisions of the act would continue in force on a calendar or fiscal year basis without annual re-enactment unless the rate of the tax was subsequently changed.

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| <p>351.01 Authority for tax and administration.</p> <p>351.02 Definitions.</p> <p>351.03 Rate of tax.</p> <p>351.04 Transfers by real estate brokers.</p> <p>351.05 Recording, execution and continuance of liens.</p> <p>351.06 Procedure for payment and collection.</p> <p>351.07 Taxable, unstamped documents not recorded.</p> | <p>351.08 Adoption of Department of Revenue regulations.</p> <p>351.09 True value of deed declared.</p> <p>351.10 Interest penalty on unpaid taxes.</p> <p>351.11 Severability.</p> <p>351.12 Effective date.</p> <p>351.99 Penalty.</p> |
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CROSS REFERENCES

Power to tax - see Act 511 of 12-31-65 (53 P.S. § 6901-6924)
Real estate registry - see ADM. Art. 103

351.01 AUTHORITY FOR TAX AND ADMINISTRATION.

(a) This article is enacted under the authority of the Local Tax Enabling Act (P.L. 1257), being Act 511 of 1965, as approved December 31, 1965, as amended, and pursuant to Article XI-D of the Tax Reform Code of 1971, and the City hereby adopts the provisions of Article XI-D of the Tax Reform Code of 1971.

(b) The tax imposed hereunder and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511, as amended), known as the Local Tax Enabling Act; provided that, if the correct amount of tax is not paid by the last date prescribed for timely payment, the City of Titusville, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. Section 8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.
(Ord. 1708 § 12. Passed 12-27-68; Ord. 3152. Passed 10-9-06.)

351.02 DEFINITIONS.

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

- (a) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned or conducted by two or more persons.
- (b) "Corporation" means 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.
- (c) "Document" means any deed, instrument or writing whereby any lands, tenements or hereditaments within this City, or any interest therein, shall be quit-claimed, granted, bargained, sold or otherwise conveyed to the grantee, purchaser or any other person. It does not include wills, mortgages, transfers between corporations operating housing projects pursuant to the Housing and Redevelopment Assistance law and the shareholders thereof, transfers between nonprofit industrial development agencies and industrial corporations purchasing from them, any transfers to nonprofit industrial development agencies, transfers between husband and wife, transfers between persons who were previously husband and wife, but who have since been divorced, provided such transfer is made within three months of the date of the granting of the final decree in divorce, and 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, transfers between parent and child or the spouse of such a child or between parent and trustee for the benefit of a child or the spouse of such child. It also does not include transfer by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises, correctional deeds without consideration, transfers to the United States, the Commonwealth of Pennsylvania, the City or to any of their instrumentalities, agencies or political subdivisions by gift, dedication or deed in lieu of condemnation or deed of confirmation, in connection with condemnation proceedings, or 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 such reconveyance is made within one year from the date of condemnation, leases, a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance, under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debt, or a transfer by the owner of previously occupied residential premises to a builder of new residential premises when such previously occupied residential premises is taken in trade by such builder as part of the consideration from the purchaser of a new previously unoccupied residential premises, any transfer from a purchase money mortgagor to the vendor holding the purchase money mortgage, whether pursuant to a forecloser or in lieu thereof or conveyances to the City, pursuant to acquisition by the City, of tax delinquent properties at Sheriff's Sale or tax claim bureau, or any transfer between religious organizations or other bodies or persons holding title to real estate for a religious organization, if such real estate is not being, or has not been, used by such transferor for commercial purposes.
- (d) "Person" means every natural person, association or corporation. The term "person", as applied to associations, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.
- (e) "Transaction" means the making, executing, delivering, accepting or presenting for recording of a document.

- (f) "Value" means, 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 ground rents, where such liens or other encumbrances and ground rents also encumber or are charged against other land, tenements or hereditaments. However, where such documents 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.
(Ord. 1708 § 1. Passed 12-27-68.)

351.03 RATE OF TAX.

Every person who presents for recording any document or in whose behalf any document is presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, or for or in respect to the vellum, parchment or paper upon which such document is written or printed, a municipal tax at the rate of one percent of the value of the property represented by such document, which municipal tax shall be payable at or before the time of presenting for recording of such document.
(Ord. 1708 § 2. Passed 12-27-68.)

351.04 TRANSFERS BY REAL ESTATE BROKERS.

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 part of the 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. If the tax due upon the transfer from the licensed real estate broker is greater than the credit given for the prior transfer, the difference shall be paid. If the credit allowed is greater than the amount of the tax due, no refund shall be allowed.

All moneys paid into the City Treasury during the effective period of this article shall be credited to the General Fund.
(Ord. 1708 § 3. Passed 12-27-68.)

351.05 RECORDING, EXECUTION AND CONTINUANCE OF LIENS.

Any tax determined to be due by any person hereunder and remaining unpaid after demand for the same and all penalties and interest thereon, shall be a lien in favor of the City upon the property, both real and personal, of such person, but only after the lien has been entered and docketed of record by the Prothonotary of Crawford County. The City may at any time transmit to the Prothonotary of Crawford County certified copies of all liens for such taxes, penalties and interest and it shall be the duty of the Prothonotary to enter and docket the same of record in his office. This lien shall be indexed as judgments are now indexed. A writ of execution may directly issue upon such lien without the issuance and prosecution to judgment of a writ of scire facias, provided that, not less than ten days before issuance of any execution on the lien, notice of the filing and the effect of the lien shall be sent by registered mail to the taxpayer at his last known post office address.

The lien imposed hereunder shall continue for five years from the date of its entry of record and may be renewed and continued in the manner now or hereafter provided for the renewal of judgments, or as may be provided in the Fiscal Code, as amended.
(Ord. 1708 § 4. Passed 12-27-68.)

351.06 PROCEDURE FOR PAYMENT AND COLLECTION.

Payment of the tax imposed by this article shall be made to the City Treasurer or his duly authorized agent or to the Recorder of Deeds of Crawford County or his duly authorized agent. The payment shall be evidenced on the document by the placing thereon of a stamp of the Treasurer or Recorder that indicates the date of payment, amount of tax paid and to whom the tax was paid. Council may from time to time provide the methods of collecting this tax and may adopt instructions, additional regulations and policies for administering and enforcing this article. In order to facilitate and expedite the collection of the tax, Council may appoint one or more additional responsible persons as the agent or agents, for the collection thereof. Payment of such commission or other compensation as may be considered appropriate to collection agents, is hereby authorized.
(Ord. 1708 § 5. Passed 12-27-68.)

351.07 TAXABLE, UNSTAMPED DOCUMENTS NOT RECORDED.

The Recorder of Deeds of Crawford County, in his sole discretion and to the extent permitted by applicable law, has authority on behalf of the City to refuse to record any document which, in his opinion, the tax hereby imposed applies and which does not have the stamp provided for in Section 351.06 imprinted or stamped thereon.
(Ord. 1708 § 6. Passed 12-27-68.)

351.08 ADOPTION OF DEPARTMENT OF REVENUE REGULATIONS.

The Regulations of the Commonwealth of Pennsylvania, Department of Revenue, adopted pursuant to the Realty Transfer Tax Act, Act of December 27, 1951, P.L. 1742, as reenacted and amended, which became effective June 15, 1967, and are designated "The Realty Transfer Tax Regulations of 1967", are hereby adopted by the City for the purposes of this article and are incorporated herein and made a part hereof by reference, insofar as they may logically apply to this article, including but not limited to Taxable Document (Chapter No. 3) and Exempt Transactions and Parties (Chapter No. 4).
(Ord. 1708 § 7. Passed 12-27-68.)

351.09 TRUE VALUE OF DEED DECLARED.

Every deed upon which a tax is imposed under this article, when presented to the Recorder of Deeds of Crawford County for recording, shall set forth therein, and as a part thereof, the true, full, complete and actual value thereof. Alternatively, an affidavit shall be filed with the Recorder or with the City Treasurer, executed by a responsible person connected with the transaction, setting forth the true, full, complete and actual value thereof.
(Ord. 1708 § 8. Passed 12-27-68.)

351.10 INTEREST PENALTY ON UNPAID TAXES.

Any tax imposed under this article 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. Section 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. Section 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.
(Ord. 1708 § 9. Passed 12-27-68; Ord. 3152. Passed 10-9-06.)

351.11 SEVERABILITY.

If any section or other part of this article shall be adjudicated invalid or unconstitutional by a court of competent jurisdiction, the adjudication shall not affect the validity of this article as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional. Council now declares that this article would have been adopted had the unconstitutional, illegal or invalid provision or provisions been excluded herefrom.
(Ord. 1708 § 11. Passed 12-27-68.)

351.12 EFFECTIVE DATE.

This article shall become effective on February 1, 1969, and remain in force and effect thereafter in each subsequent calendar year.
(Ord. 1708 § 13. Passed 12-27-68.)

351.99 PENALTY.

Whoever fails, neglects or refuses to comply with any of the provisions of this article, in addition to paying any other penalty herein provided, shall be fined not more than one hundred dollars (\$100.00) and costs of prosecution for each and every offense, in addition to the tax due, together with all interest and penalties and, upon default of the payment of such fine for a period of ten days, shall be imprisoned not more than thirty days.
(Ord. 1708 § 10. Passed 12-27-68.)

ARTICLE 357
Economic Revitalization Tax Assistance Plan

EDITOR'S NOTE: Article reenacted Ord. 1986, passed 4-23-90; Ord. 2013, passed 5-10-93; Ord. 2065, passed 12-9-96 and Ord. 3029, passed 12-28-00.

<p>357.01 Short title.</p> <p>357.02 Definitions.</p> <p>357.03 Grant of exemption.</p> <p>357.04 Limitations.</p> <p>357.05 Nonrecognition.</p> <p>357.06 Notice to taxpayers.</p>	<p>357.07 Procedure for obtaining exemption.</p> <p>357.08 Forfeiture of exemption.</p> <p>357.09 Sunset provision.</p> <p>357.10 Effective date.</p>
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357.01 SHORT TITLE.

This article shall be known and denominated as the Titusville Economic Revitalization Tax Assistance Plan.
(Ord. 1931 § 1. Passed 3-9-87.)

357.02 DEFINITIONS.

Whenever used in this article, the following terms shall have the following meanings:

- (a) "Base year" means the year in which an application is filed. Applications for exemption shall be processed and, if appropriate, granted in accord with the terms of this article as they existed on the day of the filing of such application. Subsequent amendments to this article, if any, shall not apply to applications filed prior to the effective date of any such amendments.
(Ord. 1931 § 2. Passed 3-9-87.)
- (b) "Deteriorated area" means all of those areas within the City which are within zoning classifications of C-1 Commercial, C-2 Commercial and I-2 Industrial, as the same may be amended or expanded from time to time. For the purpose of this subsection, the terms "deteriorated area", "deteriorating area" and "investment opportunity area" shall be interchangeable and shall be deemed to apply to the entire City.
(Ord. 2028 § 1. Passed 2-14-94.)

- (c) "Commercial and industrial improvements" means the repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated commercial or industrial property so that it becomes habitable or attains higher standards of safety, health, economic use or amenity, or is brought into compliance with laws, ordinances or regulations governing such standards. New construction of industrial, commercial or other business properties by individuals, associations or corporations within the designated investment opportunity area shall be deemed to be a commercial improvement. Ordinary upkeep and maintenance shall not be deemed to be a commercial improvement.
- (d) "Deteriorated property" means any industrial, commercial or other business property owned by an individual, an association or a corporation and located in the designated investment opportunity area, or any such property which has been the subject of an order by any government agency requiring the unit to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.
- (e) "Exemption" means the exemption from taxation provided pursuant to the terms of this article. The exemption provided pursuant to the terms of this article shall be the exemption for tax purposes from the total assessed value of any subject property of that portion of the assessed value attributable to improvements for which an exemption has been granted by the appropriate assessment authorities under the terms hereof. The actual cost of any improvement shall be relevant to the exemption only to the extent that appropriate assessment officials consider the actual cost of such improvements in determining the assessed value of the subject premises. In no event shall any exemption of assessed value exceed the actual cost incurred in the making of any improvement regardless of whether the subject improvement increases the assessed value of the premises by a sum in excess of the actual cost of the improvement.
- (f) "Improvement" means commercial and industrial improvements as defined herein. (Ord. 1931 § 2. Passed 3-9-87.)

357.03 GRANT OF EXEMPTION.

From and after the effective date hereof, and subject to the limitations hereinafter stated, there is hereby exempted from real property taxation the assessed value of all commercial and industrial improvements made within the corporate boundaries of the City. (Ord. 1931 § 3. Passed 3-9-87.)

357.04 LIMITATIONS.

The exemption granted pursuant to the terms of this article shall be limited as follows:

- (a) Assessed Value. The exemption hereby granted shall apply only to the assessed valuation of improvements and in no case shall exceed the actual cost of the subject improvement.
- (b) Damaged Properties. In the event of improvements to properties damaged by fire or other casualty after the effective date hereof, only so much of the assessed value of improvements actually incurred which would cause the assessed value of the improved structure to exceed the assessed value of the structure in the tax year immediately preceding the casualty shall be subject to exemption.

- (c) **Commercial and Industrial Limitation.** All exemptions granted as the result of commercial or industrial improvements shall be limited. For the first year for which such improvements would otherwise be taxable, one hundred percent (100%) of the eligible assessment shall be exempted; for the second year ninety percent (90%) of the eligible assessment shall be exempted; for the third year eighty percent (80%) of the eligible assessment shall be exempted; for the fourth year seventy percent (70%) of the eligible assessment shall be exempted; for the fifth year sixty percent (60%) of the eligible assessment shall be exempted; for the sixth year fifty percent (50%) of the eligible assessment shall be exempted; for the seventh year forty percent (40%) of the eligible assessment shall be exempted; for the eighth year thirty percent (30%) of the eligible assessment shall be exempted; for the ninth year twenty percent (20%) of the eligible assessment shall be exempted; for the tenth year ten percent (10%) of the eligible assessment shall be exempted; after the tenth year the exemption shall terminate absolutely and the entire assessed value of the property, including all improvements previously subject to exemption pursuant to the terms of this article shall be fully taxable. (Ord. 1931 § 4. Passed 3-9-87.)

357.05 NONRECOGNITION.

No improvements granted exemption pursuant to the terms of this article shall, during the period of exemption granted pursuant to the terms hereof, be considered as a factor in assessing other properties. (Ord. 1931 § 5. Passed 3-9-87.)

357.06 NOTICE TO TAXPAYERS.

All building permit applications for commercial or industrial construction issued by the Office of the Building Inspector shall, from and after the effective date hereof, be accompanied by a written notice to the applicant of the existence of the Economic Revitalization Tax Assistance Plan and of the procedures necessary to obtain exemption in accord with the terms of this article. (Ord. 1931 § 6. Passed 3-9-87.)

357.07 PROCEDURE FOR OBTAINING EXEMPTION.

(a) Any taxpayer desiring tax exemption pursuant to the terms of this article shall apply in writing upon a form approved by the Office of the Building Inspector at the time such taxpayer secures a building permit for an intended improvement. A copy of the exemption application shall be forwarded by the Office of the Building Inspector to appropriate assessment officials of Crawford County. The appropriate assessment officials of Crawford County shall, after completion of the improvement, assess separately the improvement and shall calculate the amounts of the assessment eligible for tax exemption pursuant to the terms of this article. Notice of the determinations of the assessment officials shall be given to the taxpayer and to all interested local taxing authorities. Such notice shall state the amount of the assessment eligible for exemption. Appeals from the assessment for the determination of the amount eligible for exemption may be taken by the taxpayer as provided by law for general assessment appeals. The limitations upon exemption and the schedule of taxes exempted existing at the time of the grant of the building permit and the receipt of the application for exemption shall be applicable to that exemption request and subsequent amendments to this article, if any, shall not apply to requests initiated prior to the effective date of such amendments.

(b) County assessment officials shall be advised of the completion of construction by the appropriate City building or housing inspection personnel. Notice of completion shall be in writing and shall contain a certification that the completed construction complies with all applicable building, plumbing, fire, land use and related laws, rules and regulations applicable to structures within the City. No exemption shall be granted to any property which is not certified to be in compliance with all applicable laws, rules and regulations. Failure to complete construction within one year after the date of the issuance of the building permit shall not operate to extend the applicable exemption period. Exemptions shall only be applied to improvements for a period of three years beginning with the year following the year in which the building permit authorizing such improvements was issued.

(Ord. 1931 § 7. Passed 3-9-87.)

357.08 FORFEITURE OF EXEMPTION.

Any owner of real estate who shall have been granted an exemption from real estate taxation under the provisions of this article and shall, during the period the real estate is exempt or partially exempt from taxation, secure a reduction in the assessed valuation of the property subject to the exemption through an appeal of the assessment, shall thereupon forfeit their entitlement to exemption and be subject to taxation.

(Ord. 2076. Passed 12-27-97.)

357.09 SUNSET PROVISION.

This article shall be in effect for a period of three years from the effective date hereof. All exemptions granted prior to the date of the third anniversary of the effective date of this article shall remain in full force and effect in accord with the terms and limitations herein stated notwithstanding the expiration of the effectiveness hereof. All applications for exemption filed prior to the termination date hereof shall be processed and, if appropriate, approved for exemption in accord with the terms and limitations hereof notwithstanding the termination of the effectiveness hereof prior to the expiration of any exemption granted pursuant to such applications.

(Ord. 1931 § 8. Passed 3-9-87.)

357.10 EFFECTIVE DATE.

This article shall be effective immediately upon adoption.

(Ord. 1931 § 9. Passed 3-9-87.)