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**PART 1**  
**PER CAPITA TAX**

**§24-101. Tax Imposed.**

A per capita tax of \$5, for general Township purposes, is hereby levied and assessed under the authority of the Act of the General Assembly of Pennsylvania, No. 511, approved December 31, 1965, known as the Local Tax Enabling Act, upon each resident or inhabitant of the Township of Oley over the age of 18 years, which tax shall be in addition to all other taxes levied and assessed by the said Township.

*(Ord. 81, 12/4/1967, §1; as amended by Ord. 117, 12/28/1972, §1)*

**§24-102. Duties of Tax Collector.**

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

*(Ord. 81, 12/4/1967, §2)*

**§24-103. Compensation.**

The expenses of collection and compensation of the Tax Collector shall be paid as allowed as provided in the Local Tax Collection Law of 1945 as amended and supplemented, which compensation shall be the same and shall be fixed from time to time for the collection of Township real property taxes.

*(Ord. 81, 12/4/1967, §3)*

**§24-104. Collection of Tax.**

The Tax Collector shall demand, receive and collect the tax provided for herein from all individuals liable for the payment of the same, and in so doing shall have all of the powers conferred upon him by the Act of the General Assembly of Pennsylvania, No. 511, approved December 31, 1965, known as the Local Tax Enabling Act. The Tax Collector shall allow discounts from and add penalties to the amount of tax owing and shall remit such taxes and penalties to the Township Treasurer by separate statement at the same time as other taxes are remitted to the Township, as provided by The Local Tax Collection Law of 1945, as amended and supplemented.

*(Ord. 81, 12/4/1967, §4)*

**§24-105. Effective Date.**

This Part and the tax levied hereunder shall become effective on the 1st day of January, 1968, and shall continue in effect throughout the calendar year 1968 and from year to year thereafter without annual reenactment until altered, amended or rescinded by appropriate action of the members of the Oley Township Board of Supervisors.

*(Ord. 81, 12/4/1967, §5)*

**PART 2****REALTY TRANSFER TAX****§24-201. Definitions.**

The following words when used in this Part shall have the meanings ascribed to them in this Section:

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

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

**DOCUMENT** - any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments or like character given as security for a debt and deeds of release thereof to the debtor, land contractors whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless due consideration is payable over a period of time exceeding 30 years or instruments which solely grant, vest or confirm a public utility easement. "Document" shall also include a declaration of acquisition required to be presented for recording under §24-206 of this Part.

**FAMILY FARM CORPORATION** - a corporation of which at least 75% of its assets are devoted to the business of agriculture and at least 75% of each class of stock of the corporation is continuously owned by members of the same family. The business of agriculture shall not be deemed to include:

- (1) Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing.
- (2) The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities.
- (3) Fur farming.
- (4) Stockyard and slaughterhouse operations.
- (5) Manufacturing or processing operations of any kind.

**MEMBERS OF THE SAME FAMILY** - any individual, such individual's brothers and sisters, the brothers and sisters of such individual's parents and grandparents, the ancestors and lineal descendants of any of the foregoing, a spouse of any of the foregoing and the estate of any of the foregoing. Individuals related by the half blood or legal adoption shall be treated as if they were related by the whole blood.

**PERSON** - every natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term "person" as applied to associations, shall include the responsible members or general partners thereof, and as applied to corporations, the officers thereof.

**REAL ESTATE -**

- (1) Any lands, tenements or hereditaments within the Township of Oley including, without limitation, buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees and other improvements, immovables or interests which by custom, usage or law pass with a conveyance of land, but excluding permanently attached machinery and equipment in an industrial plant.
- (2) A condominium unit.
- (3) A tenant-stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

**REAL ESTATE COMPANY** – A corporation or association which meets any of the following:

- (1) Is primarily engaged in the business of holding, selling or leasing real estate, ninety percent (90%) or more of the ownership interest in which is held by thirty-five (35) or fewer persons and which:
  - (A) Derives sixty percent (60%) or more of its annual gross receipts from the ownership or disposition of real estate; or,
  - (B) Holds real estate, the value of which comprises ninety percent (90%) or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.
- (2) Ninety percent (90%) or more of the ownership interest in the corporation or association is held by thirty-five (35) or fewer persons, and the corporation or association owns, as ninety percent (90%) or more of the fair market value of its assets, a direct or indirect interest in a real estate company. An indirect ownership interest is an interest in a corporation or association, ninety percent (90%) or more of the ownership interest which is held by thirty-five (35) or fewer persons whose purpose is the ownership of a real estate company.

**TITLE TO REAL ESTATE -**

- (1) Any interest in real estate which endures for a period of time the termination of which is not fixed or ascertained by a specific number of years including, without limitation, an estate in fee simple, life insurance or perpetual leasehold.
- (2) Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the term by renewal or otherwise, consists of a group of rights approximately those of an estate in fee simple, life estate or perpetual leasehold including, without limitation, a leasehold interest or possessory interest under a lease or occupancy agreement for a term of 30 years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

**TRANSACTION** - the making, executing, delivering, accepting or presenting for recording of a document.

**VALUE -**

- (1) In the case of any bona fide sale of real estate at arm's lengths for actual monetary worth, the amount of the actual consideration therefore, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed and ground rents or a commensurate part thereof where such liens or other encumbrances and ground rents also encumber or are charged against other real estate; provided, that where such documents shall set forth a nominal consideration, the "value" therefore shall be determined from the price set forth in or actual consideration for the contract of sale.
- (2) In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transactions without consideration or for consideration less than the actual monetary worth of the real estate, a taxable lease, an occupancy agreement, a leasehold or possessory interest, any exchange of properties or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio of assessed values to market values of the taxing district as established by the State Tax Equalization Board or a commensurate part of the assessment where the assessment includes other real estate.
- (3) In case of an easement or other interest in real estate the value of which is not determinable under clause (1) or (2), the actual monetary worth of such interest.

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

*(Ord. 209, 12/26/1986, §1)*

**§24-202. Imposition of Tax.**

Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, or for or in respect of the vellum parchment or paper upon which such document is written or printed, a local tax at the rate of 1% of the value of the real estate represented by such document, which local tax shall be payable at the earlier of the time the document is presented for recording or within 30 days of acceptance of such document or within 30 days of becoming an acquired company that has been conveyed or transferred within the Township of Oley's territory regardless of where the instruments making the transfers are made, executed or delivered or where the transaction took place.

*(Ord. 209, 12/26/1986, §2)*

**§24-203. Exempt Parties.**

The United States, the Commonwealth or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment of the tax imposed by this Part. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax.

*(Ord. 209, 12/26/1986, §3)*

**§24-204. Excluded Transactions.**

The tax imposed by §24-202 shall not be imposed upon:

- A. A transfer to the Commonwealth or to any of its instrumentalities, agencies or political subdivision, by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance is made within 1 year from the date of condemnation.

- B. A document which the Commonwealth is prohibited from taxing under the Constitution or statutes of the United States.
- C. A conveyance to a municipality, Township, school district or County pursuant to acquisition by the municipality, Township, school district or County or a tax delinquent property at sheriff sale or tax claim bureau sale.
- D. A transfer for no or nominal actual consideration which corrects or confirms a transfer previously recorded, but which does not extend or limit existing record legal title or interest.
- E. A transfer of division in kind for no or nominal actual consideration of property, passed by testate or intestate succession and held by covenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.
- F. A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband and wife prior to the granting of final decree of divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister and brother or sister or spouse of brother or sister and between grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within 1 year shall be subject to tax as if the grantor were making such transfer.
- G. A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.
- H. A transfer for no or nominal actual consideration to a trustee or an ordinary trust where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries, whether or not such beneficiaries are contingent or specifically named. No such exemption shall be granted unless the recorder of deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.
- I. A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust.
- J. A transfer for no or nominal actual consideration from trustee to successor trustee.
- K. A transfer:
  - (1) For no or nominal actual consideration between principal and agent or straw party; or

- (2) From or to an agent or straw party where, if the agent or straw party where his principal, no tax would be imposed under this Part.

Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this subsection.

- L. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the department reasonably determining that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this Part.
- M. A transfer from a corporation or association of real estate held of record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the real estate being conveyed and where the stock of the corporation or the interest in the association has been held by the grantee for more than 2 years.
- N. A transfer from a nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that agency or authority as security for a debt of the grantee or a transfer to a nonprofit industrial development agency or authority.
- O. A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if:
- (1) The grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conservation, energy production, pollution control, warehousing or agriculture.
- (2) The agency or authority has the full ownership interest in the real estate transferred.
- P. A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.
- Q. Any transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.
- R. A transfer to a conservancy which possesses a tax exempt status pursuant to §501(c)(3) of the Internal Revenue Code of 1954, (68A Stat. 3), 26 U.S.C.,

§501(c)(3) and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.

- S. A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least 75% of each class of the stock thereof.
- T. A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation.
- U. A transaction wherein the tax due is \$1 or less.
- V. Leases for the production of extraction of coal, oil, natural gas or minerals and assignments thereof.

In order to exercise any exclusion provided in this Section, the true, full and complete value of the transfer shall be shown on the statement of value. For leases of coal, oil, natural gas or minerals, the statement of value may be limited to an explanation of the reason such document is not subject to tax under this Part.

*(Ord. 209, 12/26/1986, §4)*

**§24-205. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof.**

Except as otherwise provided in §24-203, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporations and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this Part, corporations and associations are entities separate from their members, partners, stockholders or shareholders.

*(Ord. 209, 12/26/1986, §5)*

**§24-206. Acquired Company.**

- 1. A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the change:
  - A. Does not affect the continuity of the company.
  - B. Of itself or together with prior change has the effect of transferring, directly or indirectly, 90% or more of the total ownership interest in the company within a period of 3 years.
- 2. With respect to real estate acquired after February 16, 1986, a family farm corporation is an acquired company when, because of voluntary or involuntary dissolution, it ceases to be a family farm corporation or when, because of issuance or

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

3. Within 30 days after becoming an acquired company, the company shall present a declaration of acquisition with the recorder of each County in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such County.

*(Ord. 209, 12/26/1986, §6)*

**§24-207. Credits Against Tax.**

1. Where there is a transfer of a residential property by a licensed real estate broker which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.
2. Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as consideration for the purchase of new, previously unoccupied residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to the builder toward the amount of the tax due upon the transfer.
3. Where there is a transfer of real estate which is demised by the grantor, a credit for the amount of tax paid at the time of the demise shall be given the grantor toward the tax due upon the transfer.
4. Where there is a conveyance by deed of real estate which was previously sold under a land contract by the grantor, a credit for the amount of tax paid at the time of the sale shall be given the grantor toward the tax due upon the deed.
5. If the tax due upon the transfer is greater than the credit given under this Section, the difference shall be paid. If the credit allowed is greater than the amount of tax due, no refund or carryover shall be allowed.

*(Ord. 209, 12/26/1986, §7)*

**PART 3****EARNED INCOME TAX****§24-301. Definitions.**

All terms defined in the Local Tax Enabling Act shall have the meanings set forth therein. The following terms shall have the meanings set forth herein:

1. COLLECTOR - The person or entity appointed as tax officer pursuant to the Local Tax Enabling Act to collect the Tax.
2. EFFECTIVE DATE - January 1, 2012.
3. ENACTMENT - This Ordinance.
4. GOVERNING BODY - The Board of Supervisors of Oley Township.
5. LOCAL TAX ENABLING ACT - The Local Tax Enabling Act, as set forth in 53 P.S. § 6901, et seq., while such numbering and provisions remain in effect under Act 32 of 2008, and as set forth in 53 P.S. § 6924.101, et seq., when such numbering and provisions become effective under Act 32, and as amended in the future.
6. TCD - Any tax collection district to which the Taxing Authority or any part of the Taxing Authority is assigned under the Local Tax Enabling Act.
7. TCC - The tax collection committee established to govern and oversee the collection of earned income tax within the TCD under the Local Tax Enabling Act.
8. TAX - The tax imposed by this Enactment.
9. TAX RETURN - A form prescribed by the Collector for reporting the amount of Tax or other amount owed or required to be withheld, remitted or reported under this Enactment or the Local Tax Enabling Act.
10. TAX YEAR - The period from January 1 to December 31.
11. TAXING AUTHORITY - Oley Township.

**§24-302. Imposition of Tax.**

1. General Purpose Resident Tax. The Taxing Authority hereby imposes a Tax for general revenue purposes at the rate of one-half percent (0.5%) on earned income and net profits of individual residents of the Taxing Authority.
2. General Purpose Municipal Nonresident Tax. The Taxing Authority also imposes a Tax for general revenue purposes at the rate of one percent (1%) on earned income

and net profits derived by an individual who is not a resident of the Taxing Authority from any work, business, profession or activity, of any kind engaged in within the boundaries of the Taxing Authority.

3. Ongoing Tax. The Tax shall continue at the above rates during the current Tax Year and each Tax Year thereafter, without annual re-enactment, until this Enactment is repealed or the rate is changed.
4. Combined Tax Rate Applicable to Residents. Currently, the total rate applicable to residents of the Taxing Authority, including the tax imposed by the school district and municipality in which the individual resides, is one percent (1%).
5. Municipal Tax Rate Applicable to Nonresidents. Currently, the total rate applicable to non-residents working within the Taxing Authority based on the municipal non-resident tax rate is one percent (1%).
6. Local Tax Enabling Act Applicable. The Tax is imposed under authority of the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income or net profits are incorporated into this Enactment. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income or net profits will automatically become part of this Enactment upon the effective date of such amendment, without the need for formal amendment of this Enactment, to the maximum extent allowed by 1 Pa.C.S.A. § 1937.
7. Applicable Laws, Regulations, Policies and Procedures. The Tax shall be collected and administered in accordance with: (a) all applicable laws and regulations; and, (b) policies and procedures adopted by the TCC or by the Collector. This includes any regulations, policies and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

**§24-303. No Exemption From Tax.**

Although credits and deductions against Tax are permitted under certain circumstances as provided in applicable law and regulations, no individuals are exempt from Tax based on age, income or other factors.

**§24-304. Individual Tax Returns and Payments.**

Every individual receiving earned income or earning net profits in any Tax Year shall file Tax Returns and pay Tax in accordance with the Local Tax Enabling Act.

**§24-305. Employer Withholding, Remittance and Tax Returns.**

Every employer shall register, withhold and remit Tax, and file Tax Returns in accordance with the Local Tax Enabling Act.

**§24-306. Tax Collector.**

The Tax will be collected from individuals and employers by the Collector.

**§24-307. Interest, Penalties, Costs and Fines.**

Individuals and employers are subject to interest, penalties, costs and fines in accordance with the Local Tax Enabling Act, including costs imposed by the Collector in accordance with the Local Tax Enabling Act.

**§24-308. Purpose/Amendment and Restatement/Repeal.**

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

*(Amended by Ord. 355, 11/14/2011, §1)*

**PART 4****OFF-PREMISES SIGN LICENSE TAX****§24-401. Definitions.**

As used herein, the following terms shall have the meanings described, unless otherwise provided:

**BUSINESS SIGN** - a sign that directs attention to a business, profession, activity, commodity, service, product price or entertainment conducted, sold or offered upon the premises where such sign is located or with the building to which such sign is affixed.

**CONSTRUCTION SIGN** - a sign identifying individuals or companies involved in design, construction, wrecking, financing or development when placed upon the premises where work is under construction, but only for the duration of construction or wrecking.

**DIRECTORY SIGN** - a sign which indicates the name and/or address of the occupant, the address of the premises and/or identification of any legal business or corporation which may exist at the premises.

**GROSS SURFACE AREA** - the entire area within a single continuous perimeter composed of an single face enclosing the extreme limits or characters, lettering, illustrations, ornamentations or other figures, together with a material or color forming an integral part of the display or to differentiate the sign from the background to which it is placed. Structural supports bearing no sign copy shall not be included in the gross surface area; however, if any portion of the required structural supports become enclosed for decorative or architectural purposes, that portion will be included in the total gross surface are of the sign.

**LOT** - a designated parcel, tract or area of land established by plot, subdivision or otherwise permitted by law to be used, developed or built upon as a single unit under single ownership or control.

**OFF-PREMISES SIGN** - a sign visible from a public way that directs attention to a business, commodity, service, entertainment, attraction or subject sold, offered or existing elsewhere than upon the same lot where such sign is displayed. The term "off-premises sign" shall include an outdoor advertising sign (billboard) on which space is leased or rented by the owner thereof to other for the purpose of conveying a commercial or noncommercial message.

**REAL ESTATE SIGN** - a sign which is used to offer for sale, lease or rent that premises upon which such sign is placed.

*(Ord. 274, 8/11/1997, §1)*

**§24-402. Requirements, Process and Enforcement.**

1. **License Required.** The owner or every lot upon which an off-premises sign is located within the Township of Oley shall be responsible to obtain an annual off-premises sign license for every off-premises sign located thereon. The term for the off-premises sign license shall be from January 1 through December 31. Every owner shall be responsible to obtain the necessary license(s) by January 1 of every year.
2. **License Application.** Application for an off-premises sign license shall be made upon a form provided by the Township of Oley. The application form shall require the following information:
  - A. The name and address of the owner of the lot upon which the off-premises sign is located.
  - B. When there is more than one sign on a lot, a description of the off-premises sign.
  - C. The gross surface area of the sign.
  - D. The name and address of the sign operator, if any.
  - E. The address of or description of the location of the lot where the off-premises sign is located.

The Township of Oley shall make the application form available to lot owners, but responsibility for acquiring the application form and obtaining an off-premises sign license by January 1 remains with the lot owner. A separate application form must be submitted for every off-premises sign.

3. **Payment of Tax.** With the annual application for an off-premises sign license, the owner shall pay the full amount of the off-premises sign tax, which shall be calculated by multiplying by \$2 the gross surface area, measured in square feet, of the off-premises sign. The term of the annual license shall commence on January 1 and end on December 31 of that year. If a new off-premises sign is erected between January 1 and March 31, inclusive, the full amount of the tax for that year shall be paid. If a new off-premises sign is erected between April 1 and December 31, inclusive, ½ of the tax shall be paid.

4. **Exemptions.** Business signs, construction signs, directory signs, real estate signs and political signs, as defined in this Part and in Part 15 of the Oley Township zoning ordinance [Chapter 27], and signs that have a square footage area of less than 75 square feet are exempt from the provisions of this Section.
5. **Enforcement, Notification and Penalties.**
  - A. The Code Enforcement Office of the Township of Oley shall enforce the provisions of this Part. When an owner fails to properly submit an application by January 1 or within 14 days of erecting a new off-premises sign, the Code Enforcement Office shall notify the owner by certified mail that the license application must be submitted within 30 days. If the application is not submitted within 30 days, the owner shall be in violation of this Part.
  - B. Any person, partnership or corporation who or which has violated or permitted the violation of the provisions of this Part, shall, upon being found liable therefore in a civil enforcement proceeding commenced by the Township, pay a judgment of not more than \$600 plus all court costs, including reasonable attorney fees incurred by the Township as a result thereof. No judgment shall commence or be imposed, levied or payable until the date of the determination of the violation by the district justice. If the defendant neither pays nor timely appeals the judgment, the Township may enforce the judgment pursuant to the applicable rules of civil procedure. Each day that a violation continues or each Section of this Part which shall be found to have been violated shall constitute a separate violation.
  - C. Nothing contained in this Section shall be construed or interpreted to grant to any person or entity other than the Township the right to commence any action or enforcement pursuant to this Section.
  - D. District justices shall have initial jurisdiction over proceedings brought under this Section.

*(Ord. 274, 8/11/1997, §2; as amended by Ord. 311, 6/14/2004, §1)*

**PART 5****LOCAL SERVICES TAX****§24-501. Definitions.**

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

**COLLECTOR** - The person, public employee or private agency designated by the political subdivision to collect and administer the tax herein imposed.

**DCED** - The Department of Community and Economic Development of the Commonwealth of Pennsylvania.

**EARNED INCOME** - 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.

**EMPLOYER** - An individual, partnership, association, limited liability corporation, limited liability partnership, corporation, governmental body, agency or other entity employing one (1) or more persons on a salary, wage, commission or other compensation basis, including a self-employed person.

**HE, HIS or HIM** - Indicates the singular and plural number, as well as male, female and neuter genders.

**INDIVIDUAL** - Any person, male or female, engaged in any occupation, trade or profession within the corporate limits of the political subdivision.

**NET PROFITS** – 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. 1251, § 13, as amended, 53 P.S. § 6913, as amended.

**OCCUPATION** - 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.

**POLITICAL SUBDIVISION** – The area within the corporate limits of the Township of Oley.

**TAX** - The local services tax at the rate fixed in § 24-502 of this Part.

**TAX YEAR** - The period from January 1st until December 31st in any year; a calendar year.

**§24-502. Levy of Tax.**

For specific revenue purposes, an annual tax is hereby levied and assessed, commencing January 1, 2009, upon the privilege of engaging in an occupation with a primary place of employment within the Township of Oley 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 Part. This tax may be used solely for the following purposes as the same may be allocated by the Township of Oley from time to time: (1) emergency services, which shall include emergency medical services, police services and/or fire services; (2) road construction and/or maintenance; (3) reduction of property taxes; or, (4) property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa.C.S. Chapter 85, Subchapter F (relating to homestead property exclusion). The political subdivision shall use no less than twenty-five percent (25%) 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 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.

**§24-503. 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 (\$12,000.00) 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 (100%) 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 (\$12,000.00) 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), 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 (\$12,000.00) 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 (\$12,000.00) 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 clause 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 Part.

- (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 Township of Oley, 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 (75) days of a refund request or seventy-five (75) 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 Township of Oley or the Collector shall determine eligibility for exemption and provide refunds to exempt persons.

**§24-504. 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 subparagraph D of this Section. 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 (1) 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 (2) 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 subparagraph B of Section 24-503 of this Part and this section and remits the amount so withheld in accordance with this Part.
- G. Employers shall be required to remit the local services taxes thirty (30) days after the end of each quarter of a calendar year.

#### **§24-505. 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 Part, the employer shall be responsible for the payment of the tax, in full, as though the tax had been originally levied against the employer.

#### **§24-506. 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 (30<sup>th</sup>) day following the end of each calendar quarter of each such tax year.

#### **§24-507. Self-Employed Individuals.**

Each self-employed individual who performs services of any type or kind or engages in any occupation or profession within a primary place of employment within the political subdivision shall be required to comply with this Part and pay the pro rata portion of the tax due to the Collector on or before the thirtieth (30<sup>th</sup>) day following the end of each quarter.

**§24-508. Individuals Engaged in More Than One (1) Occupation or Employed in More Than One (1) Political Subdivision.**

A. 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 (1) occupation, that is, concurrent employment or an occupation which requires the person working in more than one (1) political subdivision during a payroll period, the priority of claim to collect the local services tax shall be in the following order:

- (1) First, the political subdivision in which a person maintains his or her principal office or is principally employed;
- (2) Second, the political subdivision in which the person resides and works if the tax is levied by that political subdivision; and,
- (3) 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.

**§24-509. 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 Part 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 nonresidential employer may, for the purpose of this Part, 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.

**§24-510. Administration of Tax.**

- A. The Collector shall be appointed by Resolution of the political subdivision. 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 of self-employed person, together with the date the tax was received.
- B. The Collector is hereby charged with the administration and enforcement of this Part 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 Part, including provisions for the examination of payroll records of any employer subject to this Part, the examination and correction of any return made in compliance with this Part 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.

**§24-511. Suits For Collection.**

- A. In the event that any tax under this Part remains due or unpaid thirty (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 Part, together with interest and penalty.
- B. If, for any reason, the tax is not paid when due, interest at the rate of six percent (6%) on the amount of such tax shall be calculated beginning with the due date of the tax, and a penalty of five percent (5%) shall be added to the flat rate of such tax for non-payment thereof. Where suit is brought for the recovery of this tax or other appropriate remedy undertaken, the individual liable therefore shall, in addition, be responsible and liable for the costs of collection.

**§24-512. Violations and Penalties.**

Whoever makes any false or untrue statement on any return required by this Part, 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 Part, 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 (30) 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 Part.

**§24-513. Interpretation.**

- A. Nothing contained in this Part 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 Part 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. 336, 12/30/2008, §1)*

**PART 6****STREET LIGHT TAX****§24-601. Tax Levy.**

A tax is hereby levied and assessed for the year 2013, and continuing thereafter, for the maintenance of electric street lighting in the Village of Oley, Oley Township, Berks County, Pennsylvania, upon all property fronting on a street or highway, or portion thereof, illuminated by such street lights and located within two hundred fifty (250) feet of such lighting, whether such property be vacant or improved.

**§24-602. Tax Rate.**

The amount of the tax imposed hereby shall be determined by multiplying the number of lineal feet of property fronting on the street or highway, or portion thereof, illuminated by such street lights by Fifteen Cents (15¢) in the case of vacant lots, and by Sixty Cents (60¢) in the case of property with improvements thereon.

**§24-603. Calculation of Tax.**

The Township Tax Collector shall give written or printed notice to all persons liable for payment of the tax imposed hereby that the same is due and payable, and shall collect the tax in the same manner as the tax levied by the Township upon real property. All persons subject to the tax imposed hereby shall be entitled to a discount of two percent (2%) of the amount of the tax upon making payment of the whole amount thereof within two (2) months after the date of the tax notice. Every person subject to the tax imposed hereby who shall fail to make payment of the whole amount thereof within four (4) months after the date of the tax notice shall be subject to a penalty of ten percent (10%) of the amount of tax due; and, in addition, shall pay interest at the rate of one percent (1%) per month, or fractional part of a month, computed upon the amount of tax due until the date of payment thereof.

*(Ord. 358, 12/28/2012, §1)*