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Part 4

Occupational Privilege Tax

€401. Title
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€601. Rules and Regulations ; Disclosure Statement ; Petition for Appeal
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Schedule 1. Rules and Regulations for Compliance with the Local Taxpayers

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Schedule 2.

Bill of Rights
Disclosure Statement Under the Local Taxpayers Bill of Rights
Schedule 3. Petition for Appeal and Refund
Schedule 4. Administrative Appeal Procedures Applicable to Petitions for
Appeal and Refunds

(24, €101) (24, €101)

Part 1

Per Capita Tax

€101. Imposition of Tax. A per capita tax of ten ($10.00) dollars
per fiscal year be, and the same is, hereby levied and assessed upon each
and every resident or inhabitant of this political subdivision, in the
County of Cameron, Commonwealth of Pennsylvania, of the age of twenty-one
(21) years or over; which tax each and every resident or inhabitant shall
annually pay for the use of this political subdivision, beginning on July
1, 1977. (Ord. 351, 1/3/1977, €1)

€102. Special Tax Act and Local Tax Collection Law. The preparation
of the list of residents or inhabitants and return thereof, the assessment,
the duplicate, the collection, the notices, the exonerations, the reports
of omitted names, the collector, the rights, powers, duties, bond and
compensation of the collector, the payment of expenses, audits, and the
penalties for refusal or failure to pay the tax, shall all be as provided
in the special Tax Act of Cameron County, No. 286, of 1867, P.L. 306,
approved March 1, 1867, and the Local Tax Collection Law, its supplements
and amendments. It is the intent and purpose of this Part that the collec-
tion and enforcement of this tax and all matters in connection therewith,
shall be subject to and controlled by all of the provisions of the afore-
said Special Tax Act of Cameron County and Local Tax Collection Law, as are
other taxes . (Ord. 351, 1/3/1977, €2)

€103. Special Collection Remedies .

1. All provisions pertaining to distress and sale of goods and
chattels of taxpayers, as now set forth in the Local Tax Enabling Act, €53
P.S. 6901 et seq ., or as hereafter amended, are included herein ; the same
now permitting distress and sale of the goods and chattels of a delinquent
taxpayer.

2. All provisions pertaining to collection of delinquent per capita
taxes from employers, as now set forth in Sections 19 and 20 .1 of The Local
Tax Enabling Act, 53 €6901 et seq ., or as hereafter amended, are included
herein; the same now requiring the employer of a taxpayer whose taxes are
delinquent, or whose spouse's taxes are delinquent, to deduct and pay over
the same after notice .

3. All provisions pertaining to collection of delinquent per capita
taxes from the Commonwealth, as now set forth in Section 20 of the Local .
Tas Enabling Act, or as hereafter amended, are included herein .

4. All provisions pertaining to collection of taxes by suit, as now
set forth in Section 20 of the Local Tax Enabling Act, or as hereafter
amended, are included herein ; the same now permitting execution without
stay or benefit of exemption .

(Ord. 351, 1/3/1977, €3)

€104. Severability . If any section, clause, sentence or part of this
Part is, for any reason, found to be unconstitutional, illegal or invalid,
such unconstitutionality, illegality or invalidity shall not affect or

(24, €104, cont'd) (24, €104, cont'd)

impair any of the remaining Sections, clauses, sentences or parts hereof.
(Ord. 351, 1/3/1977, €4)

5105. Effective Date. This Part shall be and become effective on
July 1, 1977, at 12:01 A.M. Eastern Standard Time. (Ord. 351, 1/3/1977,
€5)

€106. Authority. This Part is enacted under the authority of Act No. 511 of 1965, known as "The Local Tax Enabling Act," 53 P.S. €6901 et seq.
(Ord. 351, 1/3/1977, €6)

(24, €201) (24, €201)

Part 2

Earned Income and Net Profits Tax

€201. Definitions . All definitions pertaining to earned income
taxes, as now set forth in the Local Tax Enabling Act, 53 P .S. 46901 et seq., or as hereafter amended, are included herein ; the same now defining "association," "business," "corporation," "current year," "domicile,"
"earned income," "income tax officer or officer (collector)," "employer,"
"net profits, non-resident," "person or individual," "preceding year,"
"resident," "succeeding year" and "taxpayer ." (Ord. 303, 4/4/1966, €1)

€202. Imposition of Tax.

1. There is hereby levied on and after July 1, 1966, a tax of one (1)
percent of all earned income and net profits earned by residents .

2. There is hereby levied on and after July 1, 1966, a tax of one (1)
percent of all earned income and net profits earned within this political
subdivision by nonresidents .

(Ord. 303, 4/4/1966, €2)

4203. Declaration and Payment of Tax; Refunds.

1. Every resident and non-resident making net profits subject to the aforesaid tax shall :

A. On or before April 15 of the succeeding year, make and file
with the officer on a form prescribed or approved by the officer a
final return for the period beginning January 1 and ending December 31
of the current year, which final return shall show such information as
is reasonably necessary to disclose such net profits .

B. On or before said date of April 15, shall pay to the officer
an annual payment of the tax due for said current year period .

C. Provided however, as to fiscal year taxpayers, such final
return and payment shall be due and paid within one hundred five (105)
days after the close of the fiscal year, for such fiscal year .

D. Provided, further, that for the year 1966 such net profits
shall be reported only for that portion of such current year or fiscal
year beginning July 1, 1966 .

2. Every resident and non-resident receiving earned income subject to
the aforesaid tax shall :

A. On or before April 15 of the succeeding year, make and file
with the officer on a form prescribed or approved by the officer a
final return for the period beginning January 1 and ending December 31
of the current year, which final return shall show such information as
is now required by Section 13 (III)(B) of the Local Tax Enabling Act,
53 P.S. €6901 et seq ., or as hereafter amended .

B. On or before said date of April 15, shall pay to the officer
the amount of tax shown due on such final return which remains unpaid .

(24, 6203(2)(C)) (24, €203(2)(C))

C. Provided, however, that if the full amount of tax due on all
earned income received by a taxpayer during such current year shall
have been withheld by the employer or employers of such taxpayer, such
taxpayer shall not be required to file a final return unless specifi-
cally notified so to do by the officer .

3. Any resident or non-resident who makes no net profits, or receives
no earned income, subject to the aforesaid tax, shall nevertheless file an
annual return if specifically notified so to do by the officer .

4. No taxpayer shall receive any refund for any overpayment of the
aforesaid tax :

A. Unless such taxpayer shall have first filed an annual return
on or before April 15 of the succeeding year, claiming such refund and
with a full explanation of such claim .

B. After one (1) year after the date of filing such annual
return.

C. For any sum less than one ($1 .00) dollar .

(Ord. 303, 4/4/1966, €3)

€204. Collection at Source. All provisions pertaining to collection
at source, as now set forth in subsections (a) to (f), inclusive of Section
13 (IV) of the Local Tax Enabling Act, or as hereafter amended, are includ-
ed herein; the same not requiring registration by a new employer, withhold-
ing of the tax, quarterly returns except for monthly returns on failure to
pay over taxes withheld, an annual summary return, individual r eturns. t o
employees, duties on discontinuance of business, employer's liability in
the event of willful or negligent omission to withhold, and over-riding
duties of employees . (Ord. 303, 4/4/1966, €4)

€205. Powers and Duties of Officer; Bond.

1. All provisions pertaining to the power and duties of the officer,
as now set forth in subsections (a) to (g), inclusive of Section 13 (V) of
the Local Tax Enabling Act, 53 P .S. 56901. et sea., or as hereafter amended,
are included herein ; the same now concerning collection of the tax and
record keeping, officer's bond, rules and regulations, refunds involving
business expenses, examination of records, confidential nature of informa-
tion and fiscal year taxpayers .

2. The officer's bond shall be :

A. In addition to any other bond required to be furnished under
any other law of this Commonwealth .

B. In the amount of one, hundred fifty thousand ($150,000 .00) dollars.

C. In the custody of the Borough of Emporium, kept by said
Borough at its City Hall and made available . for inspection at any time
said City Hall is regularly open by any political subdivision named in said
bond.

(Ord. 303, 4/4/1966, €5)

(24, €206) (24, €206)

€206. Compensation of Officer.

1. All provisions pertaining to compensation of the income tax
officer, as now set forth in Section 13 (VI) of the Local Tax Enabling Act,
or as hereafter amended, are included herein; the same now concerning
amount of compensation and sharing of expenses.

2. The officer shall receive such compensation for his services and
expenses as shall be determined from time to time by this political subdi-
vision in accordance with the joint agreement described in €210 of this
Part.

(Ord. 303, 4/4/1966, €6)

€207. Suit for Collection of Tax .

1. All provisions pertaining to suit for collection of tax as now set
forth in subsections (a), (b) and (c) of Section 13 (VII) of the Local Tax
Enabling Act, or as hereafter amended, are included herein ; the same now
concerning rights to sue, limitations, and erroneous refunds .

2. All provisions pertaining to distress and sale of goods and
chattels of taxpayers, as now set forth in Section 18 of the Local Tax
Enabling Act, or as hereafter amended, are included herein ; the same now
permitting distress and sale of the goods and chattels of a delinquent
taxpayer.

3. All provisions pertaining to collection of delinquent earned
income taxes from employers, as now set forth in Section 19 of the Local
Tax Enabling Act, or as hereafter amended, are included herein ; the same now requiring the employer of a taxpayer whose taxes are delinquent, or
whose spouse's taxes are delinquent, to deduct and pay over the same after
notice.

4. All provisions pertaining to collection of delinquent earned
income taxes from the Commonwealth, as now set forth in Section 20 of the
Local Tax Enabling Act, or as hereafter amended, are included herein .

5. All provisions pertaining to collection of taxes by suit, as now
set forth in Section 21 of the Local Tax Enabling Act, 53 P .S. €6901 et
seq., or as hereafter amended, are included herein ; the same now permitting
execution without stay or benefit of exemption .

(Ord. 303, 4/4/1966, 47)

€208. Interest and Penalties. All provisions pertaining to interest
and penalties, as now set forth in Section 13 (VIII) of the Local Tax
Enabling Act, or as hereafter amended, are included herein ; the same now
providing for interest at six (6) percent per year and penalties of
one-half of one (1) percent per month . (Ord. 303, 4/4/1966, €8)

€209. Fines and Penalties for Violation of Ordinance. All provisions
pertaining to fines and penalties for violation of ordinances, as now set
forth in subsections (2) to (d) of Section 13 (IX) of the Local Tax Ena-
bling Act, 53 P .S. €6901 et seq., or as hereafter amended, are included
herein; the same now concerning fines for violations with imprisonment for
non-payment, and requiring returns even if forms are not received . (Ord. 303, 4/4/1966, 49)

(24, €210) (24, €210)

€210. Income Tax Bureau; Joint Agreement.

1. There is hereby authorized the creation jointly by agreement with
all other political subdivisions of Cameron County which impose earned
income taxes similar to those imposed hereunder, or with so many of such
political subdivisions as shall agree thereto, of an Income Tax Bureau for
the assessment and collection of all such taxes imposed hereunder and by
all other political subdivisions so agreeing and for the proper administra-
tion of the same.

2. There is hereby appointed and employed as officer of this politi-
cal subdivision that person or agency so designated in said joint agree-
ment, or failing any such joint agreement, that person or agency hereafter
designated by this political subdivision .

3. The compensation of the officer, and the number and compensation
of such other clerks, collectors and other assistants and employees as may
he necessary, shall be as set forth in said joint agreement ; or failing any
such joint agreement, as hereafter approved by this political subdivision ."

4. For each current year, the books, accounts and records of the
officer shall be examined once during the succeeding year, as soon as
possible after the end of the current year, by that accountant or firm of
accountants so selected in said joint agreement ; or failing any such joint
agreement, by that accountant or firm of accountants now to be designated
pursuant to Section 11 of the Local Tax Enabling Act, 53 P .S. €6901 et seq., or as hereafter amended .

5. All other matters necessary for the collection of the taxes hereby
imposed and for the proper enforcement and administration hereof shall be
as set forth in said joint agreement ; or if not set forth therein or
failing any such joint agreement, as set forth in rules and regulations
prescribed by the officer and approved by this political subdivision .

(Ord. 303, 4/4/1966, €10)

€211. Severability . If any Section, clause, sentence or part of this
Part is, for any reason, found to be unconstitutional, illegal or invalid,
such unconstitutionality, illegality or invalidity shall not affect or
impair any of the remaining Sections, clauses, sentences or parts hereof

.

(Ord. 303, 4/4/1966, €11)

€212. Effective Date. This Part shall be and become effective on
July 1, 1966, at 12 :01 A.M., Eastern Standard Time . (Ord. 303, 4/4/1966,
€12)

€213. Authority. This Part is enacted under the authority of Act No .
511 of 1965, known as the "Local Tax Enabling Act," 53 P .S. €6901 et seq.
(Ord. 303, 4/4/1966, €12)

(24,€301)(24,€301)
Part3
RealtyTransferTax
€301.ShortTitle.This Part shallbeknownasthe"RealtyTransfer
TaxOrdinanceoftheBoroughofEmporium."(Ord.349,9/13/1976;as
revisedbyOrd.412,10/4/1993)
€302.Authority.Arealtytransfertaxforgeneralrevenue purposes
isherebyimposeduponthetransferofrealestateorinterestinreal
estatesituatedwithintheBorough,regardlessofwherethe documents
makingthetransferaremade,executedor delivered, orwheretheactual
settlementsonsuchtransfertookplace, asauthorizedby ArticleXI-D,
"LocalRealEstateTransfer Tax,"72P.S.€8101etseq.(Ord.349,
9/13/1976; asrevisedbyOrd.412,10/4/1993)
€303.Definitions.
ASSOCIATION- apartnership,limitedpartnershiporanyotherformof
unincorporated enterpriseownedorconductedbytwo(2)ormorepersons
otherthanaprivatetrustordecedent'sestate.
CORPORATION- acorporation,joint-stockassociation,businesstrust
orbankinginstitutionwhich isorganizedunderthelawsofthisCommon-wealth,theUnitedStatesoranyotherstate,territory,foreigncountryor
dependency.
DOCUMENT-anydeed,instrumentorwritingwhich conveys,transfers,
demises,vests,confirmsorevidencesanytransferordemiseoftitleof
realestate,butdoesnotincludewills, mortgages,deedsoftrustorother
instrumentsof likecharactergivenassecurityfor adebtanddeeds of
releasethereoftothedebtor,landcontracts wherebythelegaltitledoes
notpassto thegrantee until thetotalconsiderationspecifiedinthe
contracthas beenpaidoranycancellationthereofunlesstheconsideration
ispayableoveraperiodoftimeexceedingthirty(30)years,orinstru-mentswhichsolelygrant,vestorconfirmapublicutilityeasement.
"Document"shallalsoincludeadeclarationofacquisition required tobe
presentedfor recordingunder€308.
FAMILY FARMCORPORATION- acorporation of which at least seventy-five
(75) percent of its assets are devoted to the business of agriculture and
at least seventy-five (75) percent of each class of stock of the corpora-tion is continuously owned by members of the same family. The business of
agriculture shall not be deemed to include:
A. Recreational activities such as, but not limited to, hunting,
fishing, camping, skiing, show competition or racing;
B. The raising, breeding or training of game animals or game
birds, fish, cats, dogs or pets or animals intended for use in sport-ing or recreational activities;
C. Fur farming;
D. Stockyard and slaughterhouse operations; or
E. Manufacturing or processing operations of any kind.

(24, €303, cont'd) (24, €303, cont'd)

MEMBERSOF THE SAME FAMILY - any individual, such individual's broth-
ers 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 .

MUNICIPALITY - the Borough of Emporium .

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 corpora-
tions, the officers thereof .

REAL ESTATE -

A. All lands, tenements or hereditaments within this Borough,
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 industri-
al plant.

B. A condominium unit .

C. A tenant-stockholder's interest in a cooperative housing
corporation, trust or association under a proprietary lease or occu-pancy agreement.

REAL ESTATE COMPANY - a corporation or association which is primarily
engaged in the business of holding, selling or leasing real estate, ninety
(90) percent or more of the ownership interest in which is held by
thirty-five (35) or fewer persons and which :

A. Derives sixty (60) percent 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 (90)
percent or more of the value of its entire tangible asset holdings
exclusive of tangible assets which are freely transferable and
actively traded on an established market .

TITLE TO REAL ESTATE -

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

B. 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, consist of a group of rights approximating those of an estate in fee simple, life estate or perpetual leasehold, including without limitation a leasehold interest or possessory interest under a lease or occupancy agreement for a term of thirty (30) years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

(24, €303, cont'd) (24, €303, cont'd)

TRANSACTION - the making, executing, delivering, accepting or present-
ing for recording of a document.

VALUE -

A. In the case of any bona fide sale of real estate at arm's
length for actual monetary worth, the amount of the actual considera-
tion therefor, paid or to be paid, including liens or other encum-
brances 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
real estate; provided, where such documents shall set forth a nominal
consideration, the "value" thereof shall be determined from the price
set forth in or actual consideration for the contract of sale;

B. 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 possessorv interest, any exchange of proper-
ties, or the real estate of an acquired company, the actual monetary
worth of the real estate determined by adjusting the assessed value of
the real estate for local real estate tax purposes for the common
level ratio factor developed by the Pennsylvania Department of Revenue
for Pennsylvania realty transfer tax base calculations ;

C. In the case of an easement or other interest in real estate,
the value of which is not determinable under Subsection (A) or (B),
the actual monetary worth of such interest ; or

D. 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 of a
related corporation, association or partnership and the grantee
existing before or effective with the transfer .

(Ord. 349, 9/13/1976; as revised by Ord. 412, 10/4/1993)

€304. Imposition of Tax; Interest.

1. Every person who makes, executes, delivers, accepts or presents
for recording any document or in whose behalf any document is made, execut-ed, delivered, accepted or presented for recording, shall be subject to pay
for and in respect to the transaction or any part thereof, a tax at the
rate of one (1) percent of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording or within thirty (30) days of accep-tance of such document or within thirty (30) days of becoming an acquired company.

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

(24, €304(3)) (24, €304(3))

3. It is the intent of this Part that the entire burden of the tax
imposed herein on a person or transfer shall not exceed the limitations
prescribed in the Local Tax Enabling Act, Act of December 31, 1965, P.L.
1257, 53 P.S. €6901 et seq., so that if any other political subdivision
shall impose or hereafter shall impose such tax on the same person or
transfer then the tax levied by the Borough Council under the authority of
that Act shall during the time such duplication of the tax exists, except
as hereinafter otherwise provided, be one-half (€) of the rate and such
one-half (}) shall become effective without any action on the part of the
Borough Council provided, however, that the Borough and any other political
subdivision which impose such tax on the same person or transfer may agree
that, instead of limiting their respective rates to one-half (}) of the
rate herein provided, they will impose respectively different rates, the
total of which shall not exceed the maximum rate permitted under "The Local
Tax Enabling Act ."

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

(Ord. 349, 9/13/1976; as revised by Ord. 412, 10/4/1993)

€305. 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. 349, 9/13/1976; as revised
by Ord. 412, 10/4/1993)

€306. Excluded Transactions . The tax imposed by €304 shall not be
imposed upon:

A. A transfer to the Commonwealth, or to any of its instrumen-
talities, agencies or political subdivisions, by gift, dedication or
deed in lieu of condemnation or deed or confirmation in connection
with condemnation proceedings, or a reconveyance by the condemning
body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments provided said reconveyance is made within one (1) year from the date
of condemnation .

B. A document which the Borough is prohibited from taxing under
the Constitution or statutes of the United States .

C. A conveyance to a municipality, township, school district or
county pursuant to acquisition by the municipality, township, school
district or county of a tax delinquent property at sheriff sale or tax
claim bureau sale .

D. A transfer for no or nominal actual consideration which
corrects or confirms a transfer previously recorded, but which does
not extend or limit existing record legal title or interest .

E. A transfer or division in kind for no or nominal actual consideration of property passed by testate or intestate succession
and held by cotenants ; however, if any of the parties take shares
greater in value than their undivided interest, tax is due on the
excess.

(24, €306(F)) (24, €306(F))

F. A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the
property or interest therein subject to such transfer was acquired by
the husband and wife or husband or wife prior to the granting of the
final decree in divorce, between parent and child or the spouse of
such child, between brother or sister or spouse of a brother or
sister, and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one (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 representa-
tive of a decedent to the decedent's devisee or heir .

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

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

J. A transfer for no or nominal actual consideration from
trustee to successor trustee

K. A transfer (i) for no or nominal actual consideration between
principal and agent or straw party ; or (ii) from or to an agent or straw party where, if the agent or straw party were 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 clause .

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 determines 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 two (2) years .

N. A transfer from a nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that

(24, €306(N), cont'd) (24, €306(N), cont'd)

agency or authority as security for a debt of the grantee or a
transfer to a nonprofit industrial development agency or authority.

0. A transfer from a nonprofit industrial development agency or
authority to a grantee purchasing directly from it, but only if: (i)
the grantee shall directly use such real estate for the primary
purpose of manufacturing, fabricating, compounding, processing,
publishing, research and development, transportation, energy
conversion, energy production, pollution control, warehousing or
agriculture ; and (ii) the agency or authority has the full ownership
interest in the real estate transferred .

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

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

R. A transfer to a conservancy which possesses a tax exempt
status pursuant to €501(c)(3) of the Internal Revenue Code of 1986,
(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 seventy-five (75) percent 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 is one ($1 .00) dollar or less .

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

In order to exercise any exclusion provided in this Section, the true, full
and complete value of the transfer shall be shown on the Statement of
Value. A copy of the Pennsylvania Realty Transfer Tax Statement of Value
may be submitted for this purpose . For leases of coal, oil, natural gas or
minerals, the Statement of Value may be limited to an explanation of the
reason such document is not subject to tax under this Part .

(Ord. 349, 9/13/1976; as revised by Ord. 412, 10/4/1993)

€307. Documents Relating to Associations or Corporations and Members,
Partners, Stockholders or Shareholders Thereof. Except as otherwise
provided in €306, 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 section, corporations and associations are enti-
ties separate from their members, partners, stockholders and shareholders .
(Ord. 349, 9/13/1976; as revised by Ord. 41?, 10/4/1993)

(24, €308) (24, €308)

€308. Acquired Company.

1. A real estate company is an acquired company upon a change in the
ownership interest in the company, however effected, of the change does not
affect the continuity of the company; and of itself or together with prior
changes has the effect of transferring, directly or indirectly, ninety (90)
percent or more of the total ownership interest in the company within a
period of three (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 of agriculture, it
fails to meet the minimum requirements of a family farm corporation under
this Part .

3. Within thirty (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 . A copy of the Pennsylvania Realty Transfer Tax Declaration of Acquisition may be submit-
ted for this purpose .

(Ord. 349, 9/13/1976; as revised by Ord. 412, 10/4/1993)

€309. 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 preced-
ing 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 a consid-
eration for the purchase of new, previously unoccupied residential proper-
ty, 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 leased by the
grantor, a credit for the amount of tax paid at the time of the lease 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 the 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 credit shall be
allowed.

(Ord. 349, 9/13/1976; as revised by Ord. 412, 10/4/1993)

(24, €310) (24, €310)

€310. Extension of Lease. In determining the term of a lease, it
shall be presumed that a right or option to renew or extend a lease will be
exercised if the rental charge to the lessee is fixed or if a method for
calculating the rental charge is established . (Ord. 349, 9/13/1976; as
revised by Ord. 412, 10/4/1993)

€311. Proceeds of Judicial Sale. The tax herein imposed shall be
fully paid, and have priority out of the proceeds of any judicial sale of
real estate before any other obligation, claim, lien, judgment, estate or
costs of the sale and of the writ upon which the sale is made except the
state realty transfer tax ; and the sheriff, or other officer, conducting
said sale, shall pay the tax herein imposed out of the first moneys paid to
him in connection therewith . If the proceeds of the sale are insufficient
to pay the entire tax herein imposed, the purchaser shall be liable for the
remaining tax. (Ord. 349, 9/13/1976; as revised by Ord. 412, 10/4/1993)

€312. Duties of Recorder of Deeds.

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

2. In order to ascertain the amount of the taxes due when the proper-
ty is located in more than one political subdivision, the recorder shall
not accept for recording such a deed unless it is accompanied by a state-
ment of value showing what taxes are due each municipality .

3. On or before the tenth of each month, the recorder shall pay over
to the Borough all local realty transfer taxes collected, less two (2)
percent for use of the County, together with a report containing the
information as is required by the Commonwealth of Pennsylvania in reporting
collections of the Pennsylvania realty transfer tax . The two (2) percent commission shall be paid to the County .

4. Upon a redetermination of the amount of realty transfer tax due by
the Commonwealth of Pennsylvania, the recorder shall re-record the deed or
record the additional realty transfer tax form only when both the State and
local amounts and a rerecording or recording fee has been tendered .

(Ord. 349, 9/13/1976; as revised by Ord. 412, 10/4/1993)

€313. Statement of Value. Every document lodged with or presented to
the recorder of deeds for recording, shall set forth therein and as a part
of such document the true, full and complete value thereof, or shall be
accompanied by a statement of value executed by a responsible person
connected with the transaction showing such connection and setting forth
the true, full and complete value thereof or the reason, if any, why such
document is not subject to tax under this Part . A copy of the Pennsylvania
Realty Transfer Tax Statement of Value may be submitted for this purpose . The provisions of this Section shall not apply to any excludable real
estate transfers which are exempt from taxation based on family relation-
ship. Other documents presented for the affixation of stamps shall be
accompanied by a certified copy of the document and statement of value

(24, €313, cont'd) (24, €313, cont'd)

executed by a responsible person connected with the transaction showing
such connection and setting forth the true, full and complete value thereof
or the reason, if any, why such document is not subject to tax under this
Part. (Ord. 349, 9/13/1976; as revised by Ord. 412, 10/4/1993)

€314. Civil Penalties .

1. If any part of any underpayment of taxes imposed by this Part is
due to fraud, there shall be added to the tax an amount equal to fifty (50)
percent of the underpayment .

2. In the case of failure to record a declaration required under this
Part on the date prescribed therefor, unless it is shown that such failure
is due to reasonable cause, there shall be added to the tax five (5)
percent of the amount of such tax if the failure is for not more than one
(1) month, with an additional five (5) percent for each additional month or
fraction thereof during which such failure continues, not exceeding fifty
(50) percent in the aggregate .

(Ord. 349, 9/13/1976; as revised by Ord. 412, 10/4/1993)

€315. Lien. The tax imposed by this Part shall become a lien upon
the lands, tenements or hereditaments, or any interest therein, lying,
being situated, wholly or in part within the boundaries of the Borough,
which lands, tenements, hereditaments or interest therein, are described in or conveyed by or transferred by the deed which is the subject of the tax
imposed, assessed and levied by this Part, said lien to begin at the time
when the tax under this Part is due and payable, and continue until
discharged by payment, or in accordance with the law, and the solicitor is
authorized to file a municipal or tax claim in the Court of Common Pleas of
Cameron County, in accordance with the provisions of the Municipal Claims
and Liens Act of 1923, 53 P .S. €7101 et seq ., its supplements and
amendments. (Ord. 349, 9/13/1976; as revised by Ord. 412, 10/4/1993)

€316. Enforcement. All taxes imposed by this Part together with
interest and penalties prescribed herein, shall be recoverable as other
debts of like character are recovered . (Ord. 349, 9/13/1976; as revised by
Ord. 412, 10/4/1993)

€317. Regulations. The Recorder of Deeds of Cameron County is
charged with enforcement and collection of tax and is empowered to
promulgate and enforce reasonable regulations for enforcement and
collection of the tax . The regulations which have been promulgated by the
Pennsylvania Department of Revenue under 72 P .S. €8101-C et seq. are
incorporated into and made a part of this Part . (Ord. 349, 9/13/1976; as
revised by Ord. 412, 10/4/1993)

(24, €401) (24, €401)

Part 4

Occupational Privilege Tax

€401. Title. This Part, and any supplements and amendments thereto,
shall be known and may be cited as the "Occupational Privilege Tax Ordi-
nance." (Ord. 309, 1/9/1967, €1)

€402. 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:

BOROUGH - the area within the corporate limits of the Borough of
Emporium, Cameron County, Pennsylvania .

COLLECTOR- the Borough Manager of the Borough of Emporium . COMPENSATION- salaries, wages, commissions, tips, bonuses, fees,

gross receipts or any other income including self-employment income .

EMPLOYER- an individual, partnership, association, corporation,
governmental body, agency, or other entity employing one (1) or more
persons for compensation, including a self-employed person .

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

INDIVIDUAL - any natural person, male or female, who was eighteen
(18) years of age or over on January 1, 1967, or who thereafter
attains such age, and who thereafter engages in any occupation in the
Borough.

OCCUPATION- any livelihood, job, trade, profession, business or
enterprise of any kind, including services, domestic or other, carried

on or performed within the Borough, for which compensation is charged
or received .

TAX - the occupational privilege tax of ten ($10 .00) dollars
levied by this Part .

TAXPAYER- any individual having an occupation within the Borough
for any length of time during the year .

YEAR - the twelve (12)-month period beginning January 1, 1972,
and ending December 31, 1972 . [Ord. 334]

(Ord. 309, 1/9/1967, €2; as amended by Ord. 334, 12/6/1971, €1)

€403. Levy.

1. For general revenue purposes, the Borough of Emporium hereby
levies and imposes a tax upon the privilege of engaging in an occupation
within the Borough during the year, in the sum of ten ($10 .00) dollars.
Each individual who exercises such privilege shall pay this tax in accor-
dance with the provisions of this Part . This tax is in addition to all
other taxes of any kind and nature heretofore or hereafter levied by the
Borough of Emporium.

(24, €403(2)) (24, €403(2))

2. Provided, however, that any individual deriving total compensation
of less than one thousand ($1,000.00) dollars from all of his occupations
during the year shall be exempt from this tax ; and if in such event the tax
has been paid by him or deducted from his compensation by his employer, it
shall on proof of his exemption be refunded to him by the collector . [Ord. 3341

(Ord. 309, 1/9/1967, €3; as amended by Ord. 334, 12/6/1971, €2)

€404. Employers' Duties, Returns and Payments.

1. Each employer residing or having his residence of business within
the Borough, as well as each employer residing or having his residence of
business outside the Borough but doing business within the Borough, is
hereby charged with the duty of deducting the tax from the compensation
paid by him to each taxpayer employed by him within the Borough during all
or any part of the year . Each such employer is hereby authorized and required to make such deduction whether or not all or a part of the servic-
es of such employee are performed within the Borough .

2. During the first calendar quarter, each such employer shall deduct
the tax from all such employees who have been employed by him for any
length of time during that quarter ; and on or before April 30, 1972, shall
file a return on a form prescribed by the collector and shall pay over to
the collector the full amount of all taxes so deducted . [Ord. 334]

3. During each of the second, third and fourth calendar quarters of
the year, each such employer shall deduct the tax from all such taxpayers
who are employed by him for any length of time during such quarter and from
whom he has not previously collected the tax ; and on or before July 31,
1972, October 31, 1972 and January 1, 1973 shall file a return on a form
provided by the collector and shall pay over to the collector the full
amount of all taxes so deducted during the preceding calendar quarter . [Ord. 334]

4. Any such employer who discontinues or ceases operations within the
Borough before the end of the year shall within thirty (30) days thereafter
file a final return in the form hereinbefore required and pay over to the
collector the full amount of all taxes deducted .

5. If any such employer fails to file any return required in this
Section or pay the tax required to be paid therewith, whether or not he has
deducted the same as required in this Section, such employer shall be
responsible for payment of the tax in full as though the tax has originally
been levied against him .

(Ord. 309, 1/9/1967, €4; as amended by Ord. 334, 12/6/1971, €1)

€405. Employed Taxpayers Engaged in More than One Occupation. Each employed taxpayer who shall have more than one (1) occupation within the
borough during any part of the year shall be subject to payment of the tax
only on his principal occupation within the Borough ; and his principal employer shall deduct said tax from his compensation and deliver to him
evidence of such deduction having been made . When presented to any other employer, said form shall be authority for such other employer not to
deduct said tax from said employee and not to pay over the same to the
collector . However said other employer shall nevertheless include said

(24, €405, cont'd) (24, €405, cont'd)

employee on the next quarterly return riled under €404 of the Part, setting
forth thereon the employee's name and address and the name of the employer
who issued the aforesaid evidence of deduction. (Ord. 309, 1/9/1967, €5)

€406. Self-Employed Taxpayers. Every taxpayer who is self-employed
and whose tax for any reason is not deducted by his employer under €404,
shall file a return on a form to be provided by collector and shall pay the
tax directly to the collector. Each such taxpayer who first becomes
subject to the tax during the first calendar quarter of the year shall file
said return and pay the tax on or before April 30, 1972; and each such
taxpayer who first becomes subject to the tax during the second, third or
fourth calendar quarters of the year shall file said return and pay said
tax on or before July 31, 1972, October 31, 1972, or January 1, 1973, for
the preceding quarter during which he became so subject. (Ord. 309,
1/9/1967, €6; as amended by Ord. 334, 12/6/1971, €1)

€407. Employers and Self-Employed Taxpayers Residing Outside the
Borough. All employers and self-employed taxpayers residing or having
their residence of business outside of the Borough, but who are engaged in
any occupation or are doing business within the Borough, are by virtue
thereof bound by and subject to all of the Sections, including the fines
and penalties, of this Part, with the same force and effect as though they
were residents of or had their residence of business within the Borough.
Further any taxpayer employed by a non-resident employer may, for the
purpose of this Part, be considered a self-employed person; and in the
event his tax is not paid, the collector shall have the option of proceed-
ing against either such taxpayer or employer for the collection' of said
tax. (Ord. 309, 1/9/1967, €7)

€408. Administration of Tax .

1. It shall be the duty of the collector to accept and receive the
taxes, interest, fines and penalties imposed by this Part . It shall also
be his duty to deep a record showing the amounts received by him from each
employer or self-employed person and the date of such receipt .

2. The collector is hereby charged with the administration and
enforcement of the provisions of this Part ; and is hereby empowered to
prescribe, adopt, promulgate and enforce rules and regulations relating to
any matter pertaining to the administration and enforcement of this Part,
including provisions for the examination and correction of any return made
in compliance with this Part as to any payment found to be incorrect or as
to which overpayment is claimed or found to have occurred ; and is hereby
empowered to make refunds in cases of overpayment ; and to prescribe forms
necessary for the administration of this Part . Any person aggrieved by any
decision of the collector shall have the right to appeal to the Court of
Common Pleas of Cameron County as in other cases provided .

3. The collector is hereby authorized to examine the payroll and
employment books and records of any employer in order to verify the accura-
cy of any return made by an employer, or, if no return was made, to ascer-
tain the tax due . Each employer is hereby directed and required to give
the collector the means, facilities and opportunities for such examination .

(Ord. 309, 1/9/1967, €8)

(24, €409) (24, €409)

€409. Proceedings for Collection; Interest and Penalties.

1. All provisions pertaining to distress and sale of goods and
chattels of taxpayers, as now set forth in Section 18 of the Local Tax
Enabling Act, 53 P.S. €6901 et seq., or as hereafter amended, are included
herein; the same not permitting distress and sale of goods and chattels of
a delinquent taxpayer.

2. All provisions pertaining to collection of delinquent occupational
privilege taxes from employers, as set forth in Section 19 of the Local Tax
Enabling Act, 53 P.S. €6901 et seq., or as hereafter amended, are included
herein; the same now requiring the employer of a taxpayer whose taxes are
delinquent, or whose spouse's taxes are delinquent, to deduct and pay over
the same after notice.

3. All provisions pertaining to the collection of delinquent occupa-
tional privilege taxes from the Commonwealth, as now set forth in Section
20 of the Local Tax Enabling Act, 53 P.S. €6901 et seq., or as hereafter
amended, are included herein.

4. All provisions pertaining to collection of taxes by suit, as now
set forth in Section 21 of the Local Tax Enabling Act, 53 P.S. €6901 et
seq., or as hereafter amended, are included herein ; the same now permitting
execution without stay or benefit of exemption .

5. If for any reason any tax is not paid to the collector when due,
interest at the rate of six (6) percent on the amount of the tax, and an
additional penalty of one-half (J) of one (1) percent of the amount of tax
for each month or fraction thereof during which the tax remains unpaid,
shall be added and collected where suit or distress is brought for the
recovery of the tax ; and the individual or employer liable therefore shall,
in addition, be liable for the costs of collection .

(Ord. 309, 1/9/1967, €9)

€410. Fines and Penalties. Whoever makes any false or untrue state-
ment on any return required by this Part, or whoever refuses inspection of
his books, records or accounts in his custody and control as provided in
€409(3), or whoever fails or refuses to file any return required by this
Part shall, upon conviction thereof, be sentenced to pay a fine not to
exceed six hundred ($600 .00) dollars plus costs and, in default of payment
of said fine and costs, to a term of imprisonment not to exceed thirty (30)
days. Each day a violation of this Part continues shall be deemed a
separate offense . Any action to enforce the provisions hereof may be
instituted against any officer of any corporate employer or against any
owner or partner of or any person in charge of any place of business of any
employer. (Ord. 309, 1/9/1967, €10; as amended by Ord. 412, 10/4/1993)

€411. Severability .

1. If any Section, clause, sentence or part of this Part is, for any
reason, found to be unconstitutional, illegal or invalid, such unconstitu-
tionality, illegality or invalidity shall not affect or impair any of the
remaining Sections, clauses, sentences or parts hereof .

2. If the tax imposed under 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 Constitution or laws of the Commonwealth of Pennsylvania

(24,€411(2),cont'd)(24,4411(2),cont'd)
toanyindividualoremployer,thedecision ofthecourtshallnot affect
orimpairtherighttocollectsaidtaxfrom,northevalidityofthetax
soimposedasto,otherindividuals oremployersasherein provided.
(Ord.309,1/9/1967, €11)
€412.EffectiveDate.This Part shall be and become effective thirty
(30) days after final adoption; and shall be and remain in full force and
effect as now set forth in the Local Tax Enabling Act, or as hereafter
amended.(Ord.309,1/19/1967, €12)
€413.Authority.This Part is enacted under the authority of Act No.
511 of 1965, known as "The Local Tax Enabling Act."(Ord.309,1/9/1967,
413)

Part 5

Exemption of Real Property Taxes in the Keystone Opportunity Zone

€501. Provisions for the Proposed Keystone Opportunity Zone . Effective
as of January 1, 1999, contingent only upon Department of Community and Economic
Development's approval of the application for the proposed Keystone Opportunity
Zone, the following provisions shall apply :

A. Real property tax in the proposed Keystone Opportunity Zone is
exempt in accordance with the provisions and limitations hereinafter set
forth within the boundaries of the proposed Keystone Opportunity Zone
in accordance with the Keystone Opportunity Zone Act for the number of
years of exemption provided in said Act, commencing January 1, 1999-

B- The exemption shall be one hundred (100) percent of the real
property taxes on the assessed evaluation of the property within the proposed
Keystone Opportunity Zone ; but again, shall provide for any exemptions
beyond what is provided for in the Act .

C. Emporium Borough also waives business tax receipts for operations
conducted by a qualified business ; earned income received by a resident and/or net profits of a qualified business received by a resident or nonresident
of the propose Keystone Opportunity Zone attributable to business activity
conducted with the proposed Keystone Opportunity Zone ; provided, said taxes are provided to be waived in a Keystone Opportunity Zone Act as
is expected to be approved by the Pennsylvania State legislature, but
in no event shall this Part waive any taxes beyond those provided for
in said Act .

D. The provisions of the Act not herein enumerated shall, nevertheless,
be incorporated as part of this Part by reference .

E. This Part shall become effective immediately upon January 1,
1999, contingent and conditioned only upon the prior approval of Department
of Community and Economic Development of the application with respect
to the proposed Keystone Opportunity Zone .

(Res. 9B-2, 9/21/1998)

(24, PART 5)

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Part 6

Local Taxpayers Bill of Rights

€601. Rules and Regulations ; Disclosure Statement ; Petition for Appeal
and Refund;. Administrative Appeal Procedures .

1. The rules and regulations attached hereto as Schedule 1 and incorporated
herein are hereby approved and adopted .

2. The disclosure statement, substantially in the form set forth in Schedule
2 attached hereto and incorporated herein, is hereby approved and adopted .

3. The form of petition for appeal and refund, substantially in the form
set forth in Schedule 3 attached hereto and incorporated herein, is hereby approved
and adopted.

4. The Borough Council hereby determines that administrative appeal procedures
relating to petitions for appeal and refund submitted by taxpayers in connection
with the assessment, determination or refund of an eligible tax under the LTBR
shall be undertaken by Emporium Borough Council in executive session-

5. The administrative appeal procedures set forth in the rules and regulations

and substantially in the form set forth in Schedule 4, attached hereto and incorporated
herein, are hereby approved and adopted .

6. This Part shall be come effective in accordance with the provisions
of law and shall be applicable to eligible taxes as of January 1, 1999 .

(Ord. 434, 5/24/1999)

(24, PART 6)

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Schedule 1

Rules and Regulations For Compliance with
the Local Taxpayers Bill of Rights

The Local Taxpayers Bill of Rights, enacted as part of Act 50 of 1998
(hereinafter the "LTBR"), requires that every political subdivision levying
an eligible tax adopt regulations governing the administration and collection
of the tax and setting forth a process for handling appeals from decisions on
assessments and refunds . This document provides the regulations required by
the LTBR. The disclosure statement also required by the LTBR is provided in
a separate document, which is available upon request of the tax administrator .

Definitions .

APPEALS BOARD- the Board of the Borough Council in executive session .

ASSESSMENT- the determination by the tax administrator of the amount of the
underpayment by a taxpayer .

ELIGIBLE TAX - any of the following taxes specified within the term "eligible
tax" under the LTBR, including interest and penalties provided by law, when
levied by the Borough Council, but specifically not including any real estate
tax:

(24, SCHEDULE 1)

LOCAL GOVERNMENT- Borough of Emporium .

LOCAL TAXPAYERS BILL OF RIGHTS - Subchapter C of Act 50 of 1998 of the Pennsylvania General Assembly, 53 Pa-C .S.A. €€8421-8428.

OVERPAYMENT- any payment of tax which is determined in the manner provided
by law not to be legally due .

PETITION - the petition for appeal and refund described in €103 .

TAX ADMINISTRATOR - the employee, agent, appointed tax collector, elected tax

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1965

A. Any tax authorized or permitted under the Act of December 31,
(P.L. 1257, No. 511), know as the Local Tax Enabling Act or Act 511 .

tax.

B.

C.

D.

E.

F.

G.

H.

Any per capita tax .

Any occupation, occupation assessment or occupation privilege

Any tax levied on income .

Any tax measured by gross receipts .

Any tax on a privilege .

Any tax on amusements or admissions .

Any tax on earned income and net profits .

TAXATION, SPECIAL

collector, tax collection agency or other person to whom the Borough Council
has assigned or delegated responsibility for the audits, assessment, determination
or administration of an eligible tax . Under the LTBR, this tax administrator
is also referred to and defined as the local taxing authority . In the case of the Borough Council, the tax administrator is the Borough Manager .

TAXPAYER- an individual, partnership, association, corporation, limited liability
company, estate, trust, trustee, fiduciary or any other entity subject to or
claiming exemption from any eligible tax or under a duty to perform an act for
itself or for another under or pursuant to the authority of an eligible tax
levied by the Borough Council .

UNDERPAYMENT- the amount or portion of any eligible tax determined to be legally
due in the manner provided by law for which payment or remittance has not been
made_

VOLUNTARY PAYMENT -a payment of an eligible tax made pursuant to the free will
of the taxpayer . The term does not include a payment made as a result of distraint
or levy or pursuant to a legal proceeding in which the tax administrator is
seeking to collect its delinquent eligible taxes or file a claim therefor .

€101. Requirements for Requests for Taxpayer Information .

1. Minimum Time Periods for Taxpayer Response .

A. The taxpayer shall have at least thirty (30) calendar days from
the mailing date to respond to requests for information by the tax administrator .
The tax administrator shall grant a reasonable extension upon written
application explaining the reason(s) necessitating the extension, which must amount to good cause . If the tax administrator denies a request
for extension, the tax administrator must inform the taxpayer in writing
of the basis for the denial and that the taxpayer must immediately provide
the requested information . If the tax administrator grants an extension
request, he must notify the taxpayer in writing of the amount of extension
granted. Generally, an extension will not exceed thirty (30) calendar
days in length and may be less, depending on the circumstances .

B. The tax administrator shall notify the taxpayer of the procedures
to obtain an extension in its initial request for information . Please refer to the notice explaining the request for extension of time to provide
information attached as Schedule .

C. The tax administrator shall take no lawful action against a taxpayer
for the tax year in question until the expiration of the applicable response
period for submission of the information requested, including extensions . For example, the tax administrator may not engage in any collection efforts
until after expiration of the response period . After expiration of the response period, the tax administrator may engage in collection efforts
permitted by the LTBR and discussed in €113, below .

2. Requests for Prior Year Tax Returns .

A. Except as provided in subsection (2) (B), below, an initial inquiry
by the tax administrator regarding a taxpayer's compliance with any eligible

- 224.6 - Page Revised 3/6/2000

(24, SCHEDULE1)

tax may include taxes required to be paid or tax returns required to be
filed no more than three (3) years prior to the mailing date of the notice .

B. The tax administrator may make an additional subsequent request
of a tax return or supporting information if, after the initial request,
the tax administrator determines that the taxpayer failed to file a tax
return, under reported income or failed to pay a tax for one (1) or more
of the tax periods covered by the initial request . Generally, however,
the tax administrator should not make routine requests for additional
prior year returns .

Notwithstanding the foregoing, the limitations in subsection (2)(B), above, on subsequent requests for prior year returns shall not apply if the tax administrator
has sufficient information to indicate that the taxpayer failed to file a required
return or to pay an eligible tax which was due more than three (3) years prior
to the date of the notice . Thus, in situations involving failure to file a
required return or to pay a required eligible tax, the tax administrator shall,
in his discretion, have the ability to request prior year returns due more than
three (3) years prior and supporting information .

3. Use of Federal or State Tax Information . The tax administration may require a taxpayer to provide copies of the taxpayer's Federal individual income
tax return if the tax administrator can demonstrate that the Federal tax information
is reasonably necessary for the enforcement or collection of tax and the information
is not available from other available sources or the Pennsylvania Department
of Revenue. The tax administrator may also require a taxpayer to provide copies
of the taxpayer's State individual income tax return .

5102. Notice of Basis of Underpayment . The tax administrator must notify
the taxpayer in writing of the basis for any underpayment that the tax administrator
has determined to exist with respect to any eligible tax . The purpose of this notification is for the taxpayer to understand the exact reason why the tax
administrator believes an underpayment exists . This notification from the tax administrator shall be written in a manner calculated to be understood by an
average person . The notification must include :

A. The tax period or periods (usually measured in calendar years)
for which the underpayment is asserted .

B. The amount of the alleged underpayment of the eligible tax detailed
by tax period .

C. The legal basis (including any statutory or case law citations)
upon which the tax administrator has relied to determine that an underpayment
of an eligible tax exists .

D. An itemization of the changes made by the tax administrator to
a return or report filed by the taxpayer that results in the determination
that an underpayment exists . A copy of any revised return or report in
the tax administrator's file must be provided to the taxpayer .

€103. Petition for Appeal of Assessments or Refund of Taxes Paid .

1. Filinq for Petitions .

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TAXATION, SPECIAL

A. A taxpayer has the legal right to challenge an assessment or denial of a refund claim under the LTBR . However, a taxpayer has a right
to one (1) appeal only . If a taxpayer loses an assessment appeal, the
taxpayer is not entitled to a second refund appeal after paying the tax .
In addition, no administrative appeals are provided for other decisions
including, but not limited to, the denial of an extension of time to provide
information or the modification or termination of an installment agreement .

B. The LTBR requires political subdivisions to establish appeals
procedures. In order to begin the appeals process, the taxpayer must
file a complete and timely petition (the "petition") . A petition is timely
filed if the letter transmitting the petition is postmarked by the United
States Postal Service or actually received on or before the final day
on which the petition is due . Receipts from carriers other than the United
States Postal Service are not accepted as proof of timely filing . Deadlines for filing a petition are as follows :

(1) Petitions challenging the denial of a refund shall be filed
within three (3) years after the due date for filing the report or
return as extended or one (1) year after actual payment of the tax,
whichever is later . If no report or return is required, the petition
shall be filed within three (3) years after actual payment, whichever
is later .

(2) Petitions for reassessment of tax shall be filed within
ninety (90) days of the date of the assessment notice which has been
sent to the taxpayer by the Tax administrator .

2. The tax administrator shall make available a form of petition for
appeal and refund .

3. Contents. Any petition filed under €103 (1) (B) (1) shall (i) state
the legal basis for claiming the refund or disagreeing with the tax administrator's
assessment; (ii) state the tax period or periods (i_e ., years) to which it pertains ;
(iii) state the amount of the claim and the type of eligible tax detailed by
tax period; (iv) include all supporting documentation and calculations ; (v) provide the name, address and telephone number of the taxpayer's representative,
if any; (vi) include a statement certifying that the facts in the petition are
true and correect, under penalty of perjury, and that the petition is not filed
for purposes of delay ; and (vii) include such other information (essentially
identification) as is reasonably requested by the tax administrator on the petition
for appeal and refund provided to taxpayer .

4. The taxpayerr shall have his or her petition decided by the Borough
Council acting in executive session based solely on the petition and record
(including information on file and information submitted by the taxpayer) .
No hearing, oral testimony or oral argument is required, but can be requested
by the taxpayer . The Borough Council may choose to grant a hearing in its sole
discretion .

€104. Appeals Board/Hearinq Officer_ The Appeals Board shall consist
of the Borough Council acting in executive session, without any maximum or minimum
limitation on the number of persons acting as the Borough Council, provided
that a quorum exists . In this situation, the Emporium Borough Council is the

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Appeals Board.

(24, SCHEDULE1)

A. The decision by the Borough Council acting in executive session
shall be based solely on the petition and record . Decisions on petitions
shall be issued within sixty (60) days of the date a complete and accurate
petition is received . Failure to act within sixty (60) days shall result
in the petition being deemed approved .

B. Any person aggrieved by a decision under this Section who has
a direct interest in the decision shall have the right to appeal to the
Court of Common Pleas of the County of Cameron vested with the jurisdiction
of local tax appeals by or pursuant to 42 Pa .C.S. €5571(b).

C- Decisions by the Appeals Board shall be made according to principles
of law and equity .

€105. Conduct of Appeals/Hearings.

1. A taxpayer may or may not choose to be represented by a taxpayer representative .
The taxpayer representative may be a lawyer, certified public accountant, accountant
or other tax advisor possessing appropriate tax training to represent taxpayers
in tax appeals . The taxpayer must submit a written authorization to use a taxpayer
representative . However, a simple letter signed by a taxpayer authorizing
representation will be accepted as authorization . Such authorization shall
include the representative's name, address and telephone number .

2. Copies of notices or communications may be sent by the tax administrator
or other representative of the political s,trlivision to the taxpayer's representative . However, the original notice or communications will always be sent directly
to the taxpayer . Action taken by the taxpayer's authorized representative (for
example, requesting an extension of time or submitting factual information)
shall have the same force or effect as if taken directly by the taxpayer .

3. The Appeals Board's final decision shall be in writing and signed
by the President . The final decision shall be mailed to the taxpayer, with
a copy also mailed to the taxpayer's authorized representative (if any) .

€106. Refunds.

1. A taxpayer who has paid an eligible tax may file a written request
for refund or credit . A request for refund shall be made within three (3) years
of the due date, as extended, for filing the report or tax return, or one (1)
year after actual payment of the tax, whichever is later . If no report is required,
the request shall be made within three (3) years after the due date for payment
of the tax or within one (1) year after actual payment of the tax, whichever
is later .

2. A tax return filed by the taxpayer showing an overpayment shall be
deemed to be a written request for a cash refund unless otherwise indicated
on the tax return .

3. A request for refund under this Section shall not be considered a petition under €103 and shall not preclude a taxpayer from submitting a petition under €103.

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TAXATION, SPECIAL

4. For amounts paid as a result of a notice asserting or informing a
taxpayer of an underpayment, a written request for refund shall be filed within
one (1) year of the date of payment .

€107. Disclosure Statement and Taxpayer Notice . Any taxpayer contacted
by the tax administrator regarding the assessment, audit, determination, review
or collection of an eligible tax will receive a taxpayer notice . The notice shall be incorporated into any other correspondence sent to a taxpayer by the
tax administrator regarding the assessment, audit, determination, review or
collection of tax . The notice shall be substantially in the following form :

You are entitled to receive a disclosure statement that sets forth
a written explanation of your rights with regard to the assessment,
audit, determination, review, appeal, enforcement, refund and collection
of any local taxes by calling the Borough Manager at 814-486-0768
during the hours of 8 :00 a.m. to 4:00 p.m., on any weekday other
than a holiday .

You may request a copy in person, by telephone or by mailing a request
to the following address :

Borough of Emporium
Attn: Borough Manager
421 N. Broad St .
Emporium, PA 15834

The disclosure statement will be made available to taxpayers upon
request at no charge to the taxpayer, including mailing costs . In general, the tax administrator will make reasonable efforts to supply
all taxpayers with a copy of the disclosure statement .

€108. Interest on Overpayment .

1. General Rule. All overpayments of an eligible tax made to the Borough
Council shall bear simple interest from the date of overpayment of such eligible
tax until the date of resolution .

2. Interest Rate- Interest on overpayments shall be paid at the same
rate as the Commonwealth of Pennsylvania is required to pay pursuant to €806 .1 of the Act of April 9, 1929 (P.L. 343, No. 176), known as the Fiscal Code (72
P. S. € et sec.). As of December 1998, this interest rate is currently nine
(9) percent annually (_00247% daily) .

3. Exceptions to Payments of Interest .

A. No interest shall be paid if an overpayment is refunded or applied
against any other eligible tax, interest or penalty due to the Borough
Council within seventy-five (75) days after the last date prescribed for
filing the report or tax return of the tax liability or within seventy-five
(75) days after the date of the return or report of the liability due
is filed, whichever is later .

B. Interest is not required to be paid on taxpayer overpayments
of interest or a penalty(ies) .

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(24, SCHEDULE1)

4. Acceptance of Refund Check. The taxpayer's acceptance of a refund check from the tax administrator or political subdivision shall not prejudice
any right of the taxpayer to claim any additional overpayment and interest
thereon. Tender of a refund check by the Borough Council shall be deemed to
be acceptance of the check by the taxpayer for purposes of this subsection-

5. Definitions . As used in this Section, the following words and phrases
shall have the meanings given to them in this subsection :

DATE OF OVERPAYMENT- the later of the date paid or the date the
tax is deemed to have been overpaid as follows :

(1) Any tax actually deducted and withheld at the source shall
be deemed to have been overpaid on the last day for filing the report
for the tax period, determined without regard to any extension of
time for filing .

(2) Any amount overpaid as estimated tax for the tax period
shall be deemed to have been overpaid on the last day for filing
the report for the tax period, determined without regard to any extension
of time for filing .

(3) An overpayment made before the last day prescribed for
payment shall be deemed to have been paid on the last day .

(4) Any amount claimed tobe overpaid with respect to which
a lawful administrative review or appellate procedure is initiated
shall be deemed to have been overpaid sixty (60) days following the
date of initiation of the review or procedure .

(5) Any amount shown not to be due on an amended income or
earned income and net profits tax return shall be deemed to have
been overpaid sixty (60) days following the date of filing of the
amended income tax return .

DATE OF RESOLUTION- the date the overpayment is refunded or credited
as follows :

(1) For a cash refund, a date preceding the date of the refund
check by not more than thirty (30) days .

(2) For a credit for an overpayment :

(a) the date of the tax administrator's notice to the taxpayer
of the determination of the credit ; or

(b) the due date for payment of the eligible tax against
which the credit is applied, whichever first occurs . For a cash refund of a previously determined credit, interest shall
be paid on the amount of the credit from a date ninety (90)
days after the filing of a request to convert the credit to
a cash refund to a date preceding the date of the refund check
by not more than thirty (30) days, whether or not the refund
check is accepted by the taxpayer after tender .

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TAXATION, SPECIAL

5109. Abatement of Certain Interest andPenalty-

1. Errors and Delays. The purpose of this provision is to provide, in the
discretion of the tax administrator, a mechanism to abate (i.e., reduce) interest
and/or penalties where an underpayment is the result of an error or delay in
performance by a representative of the tax administrator . Accordingly, in the
case of any underpayment, the tax administrator, in its discretion, may offer
to abate all or any part of the interest relating to an eligible tax for any
period for any one (1) or all of the following reasons :

A. Any underpayment of an eligible tax finally determined to be
due, which is attributable in whole or in part to any error or delay by
the tax administrator in the performance of a ministerial act . For purposes
of this subsection, an error or delay shall be taken into account only
if no significant aspect of the error or delay can be attributed to the
taxpayer and after the tax administrator has contacted the taxpayer in
writing with respect to the underpayment of tax finally determined to
be due or payable_

B. Any payment of an eligible tax to the extent that any error or
delay in the payment is attributable to an officer, employee or agent
of the tax administrator being erroneous or dilatory in performance of
a ministerial act .

The tax administrator shall determine what constitutes timely performance of
ministerial acts performed under this subsection .

2. Abatement of any penalty or excess interest due to erroneous written
advice by the tax administrator . The tax administrator shall abate any portion
of any penalty or excess interest attributable to erroneous advice furnished
to the taxpayer in writing by an officer, employee or agent of the tax administrator
acting in the officer's, employee's or agent's official capacity if :

A. The written advice was reasonably relied upon by the taxpayer
and was in response to a specific written request of the taxpayer .

B. The portion of the penalty or addition to tax or excess interest
did not result from a failure by the taxpayer to provide adequate or accurate
information to the tax administrator .

Notwithstanding the foregoing, it shall be in the sole discretion of the tax
administrator whether or not to provide written tax advice to a taxpayer . Taxpayers shall not have any right to compel the tax administrator to provide written
tax advice .

5110. Application of Payments . Unless otherwise specified by the taxpayer,
all voluntary payments of an eligible tax shall be prioritized by the tax administrator
in the following order :

A. Tax.

B. Interest.

C. Penalty.

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D. Any other fees or charges.

€111. Installment Aqreements . The tax administrator has the discretion
to enter into written agreements with any taxpayer under which the taxpayer
is allowed to satisfy liability for tax in installment payments if the tax administrator
determines that the installment agreement will facilitate collection .

A. Extent to Which Installment Agreements Remain in Effect .

(1) Except as otherwise provided in this subsection (A), any installment agreement entered into by the tax administrator under
this Section shall remain in effect for the term of the agreement .

(2) The tax administrator may terminate any prior installment
agreement entered into under this Section if :

(a) Information which the taxpayer provided to the tax
administrator prior to the date of the installment agreement
was inaccurate, false, erroneous or incomplete in any manner,
determined in the reasonable discretion of the tax administrator .

(b) The tax administrator reasonably believes and has
determined that collection of the eligible tax under the installment
agreement is in jeopardy .

(3) If the tax administrator finds that the financial condition
of the taxpayer has significantly changed, the tax administrator
may unilaterally after, modify or terminate the installment agreement,
but only if the following conditions are satisfied :

(a) The tax administrator provides a notice of its findings
to the taxpayer no later than thirty (30) days prior to the
date of change of the installment agreement .

(b) The notice given by the tax administrator to the taxpayer
provides the reasons why the tax administrator believes that
a significant change, justifying a change to the installment agreement, has occurred .

(4) The tax administrator may unilaterally and without notification
alter, modify or terminate an installment agreement entered into by the tax administrator under this Section if the taxpayer fails
to do any of the following :

(a) Pay any installment at the time it is due under the
installment agreement .

(b) Pay any other liability relating to an eligible tax
at the time the liability is due .

(c) Provide a financial condition update as requested
by the tax administrator .

(5) No administrative appeal is permitted in the event of any

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alteration, modification or termination of an installment agreement

.

However, an appeal may be made to the Court of Common Pleas of this
County.

B. Prepayment Permitted . Nothing in this Section shall prevent
a taxpayer from prepaying in whole or in part any eligible tax under any
installment agreement with the tax administrator .

4112. Confidentiality of Tax Information .

1. Any information obtained by the tax administrator or Appeals Board
or any of their respective officers, agents, legal counsel, financial accountants
or employees as a result of any audit, assessment, return, report, investigation,
hearing, appeal or verification of a taxpayer shall be confidential tax information . It shall be unlawful, except for official purposes or as provided by law, for
such persons to :

A- Divulge or make known in any manner any confidential information
obtained through any audit, return, assessment, investigation, report,
appeal, hearing or verification of a taxpayer to any person other than
the taxpayer or the taxpayer's authorized representative .

B. Permit confidential tax information or any book containing any
abstract or particulars thereof to be seen or examined by any person other
than the taxpayer or the taxpayer's authorized representative .

C. Print, publish or make known in any manner any confidential tax
information of a taxpayer .

2. An offense under this Section is a misdemeanor of the third degree
and, upon conviction thereof, a fine of not more than two thousand five hundred
dollars ($2,500_00) and costs or a term of imprisonment for not more than one
(1) year, or both, may be imposed on the offender . If the offender is an officer or employee of the tax administrator or the Appeals Board, the officer or employee
shall be dismissed from office or discharged from employment .

€113. Collections . If after the decision of an appeal, or if no appeal
is requested by a taxpayer, the tax administrator may engage in efforts to collect
any eligible tax determined to be legally due . Such efforts may include, but shall not be limited to, obtaining additional information, auditing taxpayer
records, compromising the amount of tax, interest or penalty owned, obtaining
liens on the taxpayer's property or obtaining wage attachments, levies and seizures
of the taxpayer's property . As provided in €111 of these regulations, the tax administrator may enter into a written installment agreement with the taxpayer
if the tax administrator determines that an installment agreement will facilitate collection- The tax administrator also reserves the right to seek criminal prosecution of a taxpayer in appropriate circumstances .

(Ord. 434, 5/24/1999, Schedule 1)

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Schedule 2

Borough of Emporium Disclosure Statement Under
the Local Taxpayers Bill of Rights

it is the obligation of all taxpayers to file all local tax returns voluntarily
and pay all local taxes to which they are subject . However, when the duly appointed or elected tax collector or tax collection agency for the municipality and/or
school district in which the taxpayer resides determines that a required return
has not been filed, or a tax liability has not been paid, the Local Taxpayers
Bill of Rights grants certain legal rights to taxpayer and imposes obligations
on taxing authorities to ensure that equity and fairness guide local governments
in the collection of taxes . In addition, the Local Taxpayers Bill of Rights provides the Borough council entity with certain legal methods to enforce taxpayer obligations . This disclosure statement sets forth your rights as a taxpayer
in connection with any audit, examination, appeal or refund claim of taxes for
the Borough of Emporium, and any enforcement or collection actions taken by
the tax administrator on behalf of the Borough of Emporium

Applicability/Eligible Taxes .

This disclosure statement applies to all eligible taxes levied by the
Borough of Emporium_ For this purpose, eligible taxes include any tax levied
by the Borough other than the real estate tax . This disclosure statement does
not apply to real estate taxes . The specific eligible taxes levied by the Borough
of Emporium are: (i) occupational privilege taxes ; (ii) per capita taxes ; (iii)
occupation tax; and may also include (iv) the local portion of the realty transfer
tax. The earned income tax is administered by the Cameron County Earned Income
Tax Bureau (which may be contacted by calling (814) 486-0768) . These regulations may not apply to the earned income tax . Separate regulations relating to the
earned income tax are available from that office . Additionally, to the extent
that the administrative review or appeal process currently in effect and utilized
by the Cameron County Earned Income Tax Bureau meets the requirements of applicable
law, the Borough may utilize such procedures and/or refer taxpayers to the same . Unless expressly provided in the Local Taxpayers Bill of Rights, the failure
of any person acting on behalf of the tax administrator to comply with any provisions
of this disclosure statement, related regulations or the Local Taxpayers Bill
of Rights will not excuse the taxpayer from paying the taxes owed .

Audits or Examinations .

If we contact you about your tax return or payment of any eligible taxes,
we will send you a letter with either a request for more information or a reason
why we believe a change to your return or taxes may be needed . If we request information, you will have thirty (30) calendar days from the date of the mailing
to respond. Reasonable extensions of such time will be granted upon application
for good cause. We will notify you of the procedures to obtain an extension
with our initial request for tax information . Our initial inquiry may include
taxes required to be paid or tax returns required to be filed no more than three
(3) years prior to the mailing date of our notice . If you give us the requested
information or provide an explanation, we may or may not agree with you . If we do not agree with you, we will explain in writing our reasons for asserting
that you owe us tax (which we call "an underpayment") . Our explanation will

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(24, SCHEDULE 2)

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include (i) the tax period or periods for which the underpayment is asserted ; (ii) the amount of the underpayment detailed by tax period ; (iii) the legal
basis upon which we have relied to determine that an underpayment exists ; and (iv) an itemization of the revisions made by us to your return or report that
results in our decision that un underpayment exists_ If you agree with our
changes, you should pay the additional tax .

Request for Prior Year Returns .

An initial request by the tax administrator into prior year returns may
cover tax returns required to be filed as far back as three (3) years prior
to the mailing date of the notice . If the tax administrator determines that
the taxpayer failed to file a tax return, underreported income or failed to
pay a tax for one (1) or more of the tax periods covered by the initial request,
the tax administrator may request additional information . The tax administrator
may also require a taxpayer to provide copies of Federal and Pennsylvania tax
returns when the tax administrator can show that the taxpayer's Federal tax
returns) is (are) reasonable necessary for the enforcement or collection of tax
and the information is not available from other sources or the Pennsylvania
Department of Revenue .

Appeals and Decisions_

If we notify you that you owe more tax (what we call an "assessment")
and you do not agree with our decision, you may appeal or seek review by filing
a petition for reassessment within ninety (90) days of the date of the mailing
of the assessment notice . The petition must either be in our hands or postmarked
by the United States Postal Service within this ninety (90) day period . Receipts from other carriers (such as Federal Express) are not accepted as proof of delivery .

Your petition must explain the legal basis for your position and include
all supporting documents . For your convenience, a form for submission of a
petition is available at : Borough of Emporium, 421 N . Broad St., Emporium,
PA 15834. Your petition must be mailed or delivered to the attention of the
Borough Manager at the following address : Borough of Emporium, 421 N . Broad St., Emporium PA 15834 . A decision by the Emporium Borough Council will be
made within sixty (60) days of the date of your complete and accurate petition
is received . If you do not agree with the decision of the Emporium Borough
Council, you may appeal to the appropriate Court of Common Pleas of Cameron
County. You must file your appeal within thirty (30) days after notice of the
decision of the Emporium Borough Council .

Refunds.

You may file a claim for refund ("refund claim") if you think you paid
too much tax (what we call an "overpayment") . You must file the refund claim within three (3) years of the due date for filing ; the return as extended or one year after actual payment of the tax, whichever is later . If no report or local tax return is required for the tax, the refund claim must be made within
three (3) years after the due date for payment of the tax or within one (1)
year after actual payment of the tax, whichever is later . If your refund claim
relates to amounts paid as a result of a notice asserting an underpayment of
tax, your request for refund claim must be filed within one (1) year of the
date of payment. Refund claims must be made on forms prescribed by us and must

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(24, SCHEDULE 2)

include supporting documentation . You can obtain forms for refund claims by
contacting us at Borough of Emporium, 421 N. Broad St., Emporium, PA. Your
refund claim must be filed with us at 421 N. Broad St., Emporium, PA 15834.
If you file a tax return showing an overpayment of tax, we will treat that as
a request for a cash refund unless you indicate otherwise . If your refund claim
is denied, you may file a petition contesting the denial of the refund . Any
petition must be filed within the same time limits that apply for a refund claim .
Alternatively, you may file a petition for a refund without first filing a refund
claim. A hearing date will beset after your petition is received and a decision
by the Borough Council will be made within sixty (60) days of the date your
complete and accurate petition is received . The appeals petition form must
be used to request a review of a refund claim denial . Your petition must be mailed or delivered to the attention of the Borough Manager at the following
address: 421 N. Broad St., Emporium, PA 15834 .

Enforcement Procedures.

Once it has been determined that you owe a tax, we will take all action
we are legally permitted to take to enforce our claim . Such action may include obtaining additional information from you, auditing your records, entering into
a settlement with you of the disputed amount of the tax or obtaining liens on
your property, wage attachments, levies and seizures and sales of your property
in appropriate circumstances . We may enter into a written agreement with you
for payment of the tax in installments if we believe that such an agreement
will facilitate collection . We may also impose interest and applicable penalties
on the tax you owe and may seek criminal prosecution of you in appropriate circunstances .

Tax Information Confidentiality .

Information gained by the tax administrator or Borough Council as a result
of any audit, return, report, investigation, hearing, appeal or verification
shall be confidential . However, confidentiality will not preclude disclosure
for official purposes, whether in connection with legal proceedings or otherwise,
and it will not preclude disclosure to the extent required by applicable law .

Taxpayer Complaints .

If you have a complaint about any action relating to the political subdivision's
taxes, the Borough Manager may be contacted in writing at 421 N. Broad St., Emporium, PA 15834_ This individual will attempt to facilitate resolution of
your complaint by working with the appropriate personnel of the tax administrator
and/or Borough Council .

(Ord. 434, 5/24/1999, Schedule 2)

Schedule 3

Borough of Emporium Petition for Appeal and Refund

INSTRUCTIONS: This form is to be used by taxpayers appealing an assessment of
tax by the tax administrator or an appeal of a denial of a claim for refund
by the tax administrator . Please complete petition using blue or black ink,
or type petition . Attach a copy of the assessment notice being appealed or,
if seeking a refund, proof that such tax was paid . Mail this petition to the Borough Manager. Petitions appealing an assessment notice must be received
by the Borough of Emporium Council within ninety (90) days of the date of the
assessment notice . petitions for refunds must be received by the Borough of
Emporium Council within the later of : (i) three (3) years of the due date for
filing the return or (ii) one (1) year after actual payment of the tax . Petitions filed via United States Postal Service are considered filed as of the postmark
date. Petitions filed via any other method are considered filed on the date
received_ Answer all questions below as completely as possible . If an item is not applicable, enter "N/A ."

Section A. Taxpayer Information .

(24, SCHEDULE 3)

Last Name First Name Middle Initial

Street Address

City State County Zip Code

Phone Number: ( ) Fax Number: ( )

Previous Street Address (if applicable) :

Section B. Tax Information .

Type of Tax

is this Petition for Refund? - Yes - No If so, what amount? $

Tax Year: Quarter:

Assessment Notice Mailing Date :

School District :

Borough:

Township:

City:

Town:

County:

Section C. Tax Representative Information .

Complete Information for Tax Representative (if applicable)

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Send all Copies of Correspondence to : Representative

Last Name First Name Middle Initial

Is Representative Attorney Certified Public Accountant
Other Accountant Other Tax Advisor

Business Name:

Street Address :

City State County Zip Code

Phone Number: ( ) Fax Number: ( )

Section D. Hearing Request.

Explain the Relief Requested :

Explain in detail why the relief requested above should be granted . Attach additional pages if necessary . Enclose copies of any documents you feel will
support your arguments . petitions for refund must be accompanied by proof
of payment of the tax .

Section F. Signature.

All petitions must be signed by petitioner or an authorized representative . If signed by an authorized representative, written authorization for the representative
to sign on petitioner's behalf must accompany the petition .

Under penalties prescribed by law, I hereby certify that this petition has
been examined by me and that to the best of my knowledge, information and
belief, the facts contained in the petition are true and correct

.

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Signature:
(Taxpayer or Authorized Representative)

Print Name:
(Taxpayer or Authorized Representative)

Title:

Date:

(Ord. 434, 5/24/1999, Schedule 3)

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(24, SCHEDULE 3)

Schedule 4

Administrative Appeal Procedures Applicable
to Petitions for Appeal and Refunds

I. General.

If the taxpayer does not agree with the local tax administrator's (hereinafter "administrator") assessment or determination of refund claim, the taxpayer may
file an appeal by petition of the Borough Council requesting a review of the administrator's assessment or determination of refund claim .

II. Obtaininq aHearinq.

To obtain a hearing, a taxpayer must complete a petition form and timely file
it with the Borough Council and mail it to the administrator's address indicated
in €V(D) below. (Note: the Borough Council, acting in executive session, is not required to provide a hearing to the taxpayer, but can decide an appeal based solely on the petition and record .)

Iii. Form And Content of the Petition .

The petition must include all of the following information :

(24, SCHEDULE 4)

IV. Forwardinq Appeal.

1. Upon receipt of the taxpayer's petition, the administrator shall forward
the petition immediately to the Borough Council-

2. The Borough Council shall issue a written decision on the taxpayer's petition within sixty (60) clays of the date on which a complete and accurate petition is received from the taxpayer

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any).

A.

B.

Petitioner's name, address, phone number and contact person (if

Petitioner's social security number, account number or taxpayer identification number .

any).

C.

D.

E.

F.

G.

H.

I.

Type of tax.

Tax year and/or quarter .

School district and/or borough, township, city, town or county .

Name, address and phone number of authorized representative (if

Relief the petitioner is requesting .

Petitioner's arguments(s) in support of the relief requested .

Signature of petitioner .

TAXATION, SPECIAL

3. In evaluating and making a decision as to any petition, the Borough
Council shall apply the principles of law and equity .

V. Deadlines for Filing .

1. Refund Petitions . If a taxpayer determines that he or she has paid
a tax to which he or she is not subject, a petition for refund of the overpaid
local tax must be filed with the administrator .

A. Refund petitions shall be filed within three (3) years after
the due date for filing the report or return, as extended, or one (1)
year after actual payment of the tax, whichever is later .

B. If no report or return is required, the refund petition shall
be filed within three (3) years after the due date for payment of the
tax to be refunded or within one (1) year after actual payment, whichever
is later .

2. Petitions for Reassessment_ Any taxpayer who disagrees with the assessment
or determination of a local tax may petition the Borough Council for a re-evaluation
of the taxpayer's assessment .

A. Petitions for reassessment of a tax shall be filed with the administrator
within ninety (90) days of the date of the assessment notice .

3. Timely Filing . A petition for refund or petition for reassessment
is timely filed if the letter transmitting the petition is postmarked by the
United States Postal Service on or before the final day on which the petition
must be filed .

4. Mailing Address. Petitions shall be mailed to the following address :

Emporium Borough Manager
Attn: Emporium Borough Council 421 N. Broad St.
Emporium, PA 15834

(Ord. 434, 5/24/1999, Schedule 4)

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