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PART 1

REALTY TRANSFER TAX

§24-101. Short Title.

This Part shall be known as the "Realty Transfer Tax Ordinance" of Port Royal Borough.

(Ord. 2003-02, 12/3/2003, §1)

§24-102. Authority.

A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within the Borough of Port Royal, regardless of where the documents making the transfer are made, executed or delivered or where the actual settlements on such transfer took place, as authorized by Article XI-D, "Local Real Estate Transfer Tax," 72 P.S. §8101 *et seq.*

(Ord. 2003-02, 12/3/2003, §1)

§24-103. Definitions.

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

BOROUGH - the Borough of Port Royal, Juniata County, Pennsylvania.

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

DOCUMENT - any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title of real estate, but does not include wills, mortgages, deeds of trust or other instruments of like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless the consideration is payable over a period of time exceeding 30 years or instruments which solely grant, vest or confirm a public utility easement. "Document" shall also include a declaration of acquisition required to be presented for recording under §24-102.

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

- 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 sporting or recreational activities.
- C. Fur farming.
- D. Stockyard and slaughterhouse operations.
- E. Manufacturing or processing operations of any kind.

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

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

REAL ESTATE -

- 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 industrial plant.
- B. A condominium unit.
- C. A tenant-stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

REAL ESTATE COMPANY - a corporation or association which is primarily engaged in the business of holding, selling or leasing real estate, 90% or more of the ownership interest in which is held by 35 or fewer people and which:

- A. Derives 60% or more of its annual gross receipts from the ownership or disposition of real estate.
- B. Holds real estate, the value of which comprises 90% or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.

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.
- B. Any interest in real estate enduring for a fixed period of years but which either by reason of 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 30 years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

VALUE -

- A. In the case of any bona fide sale of real estate at arms's length for actual monetary worth, the amount of the actual consideration therefor, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed and ground rents or a commensurate part thereof where such lines or other encumbrances and grounds also encumber or are charged against real estate; provided, that where such documents shall set forth a nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale.
- 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 possessory interest, any exchange of properties or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio factor developed by the Pennsylvania Department of Revenue for Pennsylvania realty transfer tax base calculations.
- 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.

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- 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. 2003-02, 12/3/2003, §1)

§24-104. 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, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a tax at the rate of 1% 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 30 days of acceptance of such document or within 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.
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. 2003-02, 12/3/2003, §1)

§24-105. 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. 2003-02, 12/3/2003, §1)

§24-106. Excluded Transactions.

1. The tax imposed by §24-104 shall not be imposed upon:
 - A. A transfer to the Commonwealth or to any of its instrumentalities, agencies or political subdivisions by gift, dedication or deed in lieu of condemnation or deed 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 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.
 - 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 1 year shall be subject to tax as if the grantor were making such transfer.

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- G. A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.
- H. A transfer for no or nominal actual consideration to a trustee of an ordinary trust where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries, whether or not such beneficiaries are contingent or specifically named. No such exemption shall be granted unless the recorder of deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.
- I. A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust.
- J. A transfer for no or nominal actual consideration from trustee to successor trustee.
- K. A transfer for no or nominal actual consideration between principal and agent or straw party or 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 subsection.
- L. A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the department reasonably 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 2 years.
- N. A transfer from a nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that agency or authority as security for a debt of the grantee or a transfer to a nonprofit industrial development agency or authority.

- O. A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if 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 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, (68 Stat. 3, 26 U.S.C. §501(c)(3) and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.
 - S. A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least 75% of each class of the stock thereof.
 - T. A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation.
 - U. A transaction wherein the tax is \$1 or less.
 - V. Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.
2. 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. 2003-02, 12/3/2003, §1)

§24-107. Documents Relating to Associations or Corporations and Members, Partners, Stockholders or Shareholders Thereof.

Except as otherwise provided in §24-106, 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 entities separate from their members, partners, stockholders and shareholders.

(Ord. 2003-02, 12/3/2003, §1)

§24-108. Acquired Company.

1. A real estate company is an acquired company upon a change in the ownership interest in the company, however effected, if the change does not effect the continuity of the company and of itself or together with prior changes has the effect of transferring, directly or indirectly, 90% or more of the total ownership interest in the company within a period of 3 years.
2. With respect to real estate acquired after February 16, 1986, a family farm corporation is an acquired company when, because of voluntary or involuntary dissolution, it ceases to be a family farm corporation or when, because of issuance or transfer of stock or because of acquisition or transfer of assets that are devoted to the business of agriculture, it fails to meet the minimum requirements of a family farm corporation under this Part.
3. Within 30 days after becoming an acquired company, the company shall present a declaration of acquisition with the recorder of each county in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such county. A copy of the Pennsylvania Realty Transfer Tax Declaration of Acquisition may be submitted for this purpose.

(Ord. 2003-02, 12/3/2003, §1)

§24-109. Credits Against Tax.

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

2. Where there is a transfer by a builder of residential property which was transferred to the building within the preceding year as a consideration for the purchase of new, previously unoccupied residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to the builder toward the amount of the tax due upon the transfer.
3. Where there is a transfer of real estate which is 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. 2003-02, 12/3/2003, §1)

§24-110. Extension of Lease.

In determining the terms of a lease, it shall be presumed that a right or option to renew or extend a leased will be exercised if the rental charge to the lessee is fixed or if a method for calculating the rental charge is established.

(Ord. 2003-02, 12/3/2003, §1)

§24-111. 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. 2003-02, 12/3/2003, §1)

§24-112. 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 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 property is located in more than one political subdivision, the recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.
3. On or before the tenth of each month, the recorder shall pay over to the Borough all local realty transfer taxes collected, less 2% 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 2% 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 re-recording or recording fee has been tendered.

(Ord. 2003-02, 12/3/2003, §1)

§24-113. 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 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 relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Part.

(Ord. 2003-02, 12/3/2003, §1)

§24-114. 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 50% 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 5% of the amount of such tax if the failure is for not more than 1 month, with an additional 5% for each additional month or fraction thereof during which such failure continues, not exceed 50% in the aggregate.

(Ord. 2003-02, 12/3/2003, §1)

§24-115. 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 Juniata County in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. §7101 *et seq.*, it supplements and amendments.

(Ord. 2003-02, 12/3/2003, §1)

§24-116. 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. 2003-02, 12/3/2003, §1)

§24-117. Regulations.

The Recorder of Deeds of Juniata 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. 2003-02, 12/3/2003, §1)



PART 2

AMUSEMENT ADMISSIONS TAX

§24-201. Title.

This Part shall be known as the "Port Royal Borough Amusement Admissions Tax Ordinance.

(Ord. 1996-3, 12/4/1996, §1)

§24-202. Authority for Enactment.

This Part is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, P.S. §6901 *et seq.* (1982), as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

(Ord. 1996-3, 12/4/1996, §2)

§24-203. Purpose.

This Part is enacted to provide general revenue for the Borough by imposing a tax on admissions to amusements within the Borough. This Part provides for the collection of such tax by imposing the duty of collection of the tax on those persons conducting an amusement and related duties on the Borough collector of the tax.

(Ord. 1996-3, 12/4/1996, §3)

§24-204. Definitions.

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

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

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AMUSEMENT - all manner or form of entertainment, diversion, sport, pastime or recreation within Port Royal Borough for which admission is charged or paid, except motion picture theaters.

BOROUGH - Port Royal Borough, Juniata County, Pennsylvania.

COUNCIL - Port Royal Borough Council, Juniata County, Pennsylvania.

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

2. The singular shall include the plural, the plural shall include the singular, the masculine shall include the feminine. The definitions herein are intended to be construed so as to be consistent with and subject to the limitations, if any, contained in the Local Tax Enabling Act, as it now exists or is hereafter amended.

(Ord. 1996-3, 12/4/1996, §4)

§24-205. Imposition of Tax.

A tax is imposed, for general revenue purposes, at the rate of 10% of the admission price to each amusement within Port Royal Borough for which the individual admission price is 10¢ or more. The tax shall not be charged and collected on:

- A. Admission accompanying or incidental to the serving of food or drink or the sale of merchandise, where the charge for admission is wholly included in the price paid for food, refreshment or merchandise and the price for food, refreshment or merchandise is not increased during the time when entertainment is offered. In the event that the price of such food, refreshment or merchandise is increased during times the entertainment is offered, then such increase in the price as is paid by one purchasing such food, refreshment or merchandise shall be deemed to be an admission.
- B. Admission for individuals who are actively participating in the entertainment, diversion, sport, pastime or recreation within the Borough for which admission is charged or paid.

(Ord. 1996-3, 12/4/1996, §5)

§24-206. Rate of Tax.

1. Where the admission is fixed, the tax shall be collected according to the following table:

Price	Tax
\$.10 - .15	\$.01
.16 - .25	.02
.26 - .35	.03
.36 - .45	.04
.46 - .55	.05
.56 - .65	.06
.66 - .75	.07
.76 - .85	.08
.86 - .95	.09
.96 - .99	.10

2. If the price is \$1 or more the tax shall be 10% of each dollar plus additional charges according to the table in subsection (1) above upon any fractional part of \$1 in excess of even dollar amounts.
3. Where the admission is not fixed, the tax shall be based upon the gross admissions collected.

(Ord. 1996-3, 12/4/1996, §6)

§24-207. Permit Required.

After the effective date of this Part, any person desiring to conduct or to continue to conduct any amusement within Port Royal Borough shall file with the collector of the tax an application for an amusement permit for each amusement held. A permit is required for each performance/occurrence of an amusement.

(Ord. 1996-3, 12/4/1996, §7; as amended by Ord. 1997-2, 2/6/1997, §1)

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§24-208. Permit Expiration.

All permits expire 30 days after the date of issuance or after the amusement has occurred whichever event is the first to occur. All permits expire on December 31, of the year in which issued.

(*Ord. 1996-3, 12/4/1996, §8; as amended by Ord. 1997-2, 2/6/1997, §2*)

§24-209. Permit Application.

1. On forms supplied by the collector of the tax, the following information shall be printed in ink or typewritten. (See Appendix "A"):
 - A. Name and address of the person receiving the permit.
 - B. Location of the amusement covered by the permit.
 - C. Type of amusement.
 - D. Period for which the permit is issued.
 - E. Number of the permit.
 - F. Date the permit is issued.
2. Every permit shall be signed by the permittee and issued in duplicate. The original shall be given to the permittee and the duplicate shall be kept on file by the Borough.
3. In case of loss, defacement or destruction of any permit, the permittee shall apply to the collector of the tax for reissuance.

(*Ord. 1996-3, 12/4/1996, §9*)

§24-210. Permit Fee.

Prior to the issuance of an amusement tax permit, an applicant must pay a permit fee in the amount of \$5 to the Borough Secretary.

(*Ord. 1996-3, 12/4/1996; as added by Ord. 1997-2, 2/6/1997, §3*)

§24-211. Payment of Tax Due; Report to be Submitted by Permit Holders.

1. Every holder of a permit shall every Tuesday transmit to the collector of the tax under oath or affirmation a report of the total admissions charged or collected by holder during the preceding week and of the total tax due thereon under this Part. When holder of the permit submits this report, holder shall pay the collector of the tax the entire amount of tax due.
2. The collector of the tax shall furnish to the person paying any tax levied under this Part a receipt for payment of such tax.

(Ord. 1996-3, 12/4/1996, §10)

§24-212. Duties of the Collector of the Tax.

1. The collector of the tax is charged with the duties of collecting and receiving taxes, fines and penalties imposed by this Part. It shall be his duty to keep a record showing the amount received by him, from whom received and the date of such receipt.
2. The Council is hereby empowered to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part.
3. If any person required to secure a permit under this Part shall fail to file a report at the time specified herein or shall file a report which on its face appears incorrect or insufficient, the collector of the tax shall assess said person or persons an amount of tax which said collector of the tax deems reasonable and appropriate. The collector of the tax shall give the parties assessed a notice which shall state the amount of the tax imposed or levied.
4. Every holder of an amusement permit shall keep and maintain complete records showing the daily admissions charged or collected, the amount of tax due and any other information necessary to determine the amount of tax due.
5. Any person aggrieved by any decision of the collector of the tax shall have the right to appeal to the appropriate Court of Common Pleas.

(Ord. 1996-3, 12/4/1996, §11)

§24-213. Confidential Nature of Returns.

Any information gained by the collector of the tax or any other official, agent or employee of Port Royal Borough as a result of any returns, investigations, hearing or verifications required or authorized by this Part shall be confidential, except in accordance with proper judicial order or as otherwise provided by law.

(Ord. 1996-3, 12/4/1996, §12)

§24-214. Penalties.

Any person who shall violate any provision of this Part shall, upon conviction thereof, be sentenced to pay a fine of not more than \$600.

- A. The Council shall have the power to institute proceedings against any and all persons who violate the provisions of this Part before the appropriate district justice.
- B. If for any reason the tax is not paid when due and suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and interest and penalties herein imposed. Interest shall be due from the due date of the unpaid tax and shall be at the maximum lawful rate, but in no event less than 6% per annum.

(Ord. 1996-3, 12/4/1996, §13)

§24-215. Revocation of Permit.

In addition to any other penalties imposed by this Part, the Council may upon adjudication in accordance with the Local Agency Law (62 Pa.C.S.A. §551 *et seq.*) revoke the permit of any person holding a permit under this Part who violates any provision of this Part, including failing or refusing to furnish complete and correct reports or to pay the tax imposed by this Part at the time required or knowingly making any incomplete, false or fraudulent report or otherwise attempting to avoid the payment of the whole or any part of the tax imposed by this Part.

(Ord. 1996-3, 12/4/1996, §14)

LEGAL NOTICE

In accordance with the Section 1006(4) of "The Borough Code" (53 P.S. Section 1006(4)), as amended, The Borough Council of Port Royal Borough, Juniata County, Pennsylvania, hereby gives notice that the following Ordinance will be considered for passage and adoption at their regular meeting to be held on Wednesday, the 3rd day of November, 2004 at 7:30 P.M. at the Port Royal Borough Building located at 111 East Eighth Street in Port Royal Borough, Juniata County Pennsylvania. The full text of the aforesaid Ordinance is attached hereto as follows:

FULL TEXT OR ORDINANCE

ORDINANCE NO. 3 OF 2004

AN ORDINANCE AMENDING CHAPTER 24, SECTION 210 OF THE CODE OF ORDINANCES OF THE BOROUGH OF PORT ROYAL, JUNIATA COUNTY, PENNSYLVANIA

It is hereby ordained and enacted as follows:

Section 24-210. Permit Fee.

(a) Prior to the issuance of an amusement tax permit, an applicant must pay a permit fee in the amount of Twenty-five (\$25.00) Dollars to the Borough's Secretary. Hereafter changes in the permit fee established herein shall be made by resolution adopted by the Borough Council no less than thirty (30) days in advance of the change being effective.

(b) The provisions of Chapter 24-201 through 24-209, inclusive, and 24-211 through 24-215, inclusive are remain in full force and effect without modification.

(c) Repealer. Any and all other Ordinances, Resolutions, or enactments in consistent with the contents hereof are repealed to the extent of any such inconsistency.



Adopted this 3rd day of November, 2004 with this Ordinance being effective November 13, 2004.

Attest:

Susan R. Cisney
Susan Cisney, Secretary

Port Royal Borough Council

By Bryan L. Baker
Bryan L. Baker, President

Heidi S. Wolfe
Heidi S. Wolfe, Vice President

Ronald A. Watkins
Ronald A. Watkins, Councilman

Thomas Jim Bryner
Thomas Jim Bryner, Councilman

Bernard E. Peck
Bernard E. Peck, Councilman

Gerald L. Bryner
Gerald L. Bryner, Councilman

John R. Towsey
John R. Towsey, Councilman

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Juniata County Prothonotary
MIFFLINTOWN, PA

Approved by the Mayor of Port Royal Borough this 3rd. day of
November, 2004.

Barbara M. Bergstresser
~~Barbara A. Steffen~~ - Mayor
M. Bergstresser

