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## Part 1

## Per Capita Tax

§101. Authority for Enactment. This Part is enacted under authority, of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §§6901 et seq.(1982) as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania. (Ord. 1961-2-2, --/--/1962; as revised by Ord. 1-89, 3/13/1989)

§102. "Resident" Defined. The word "resident" as used in this Part shall mean every adult eighteen (18) years or older who lives within the Township. (Ord. 1961-2-2, --/--/1962; as revised by Ord. 1-89, 3/13/1989)

§103. Imposition of Tax. Every resident shall pay five dollars (\$5.00) for the present calendar year and each year hereafter; provided, the tax hereby imposed shall not be levied upon any resident who is granted an exemption after application upon the proper forms to the Township.

Exemptions will be granted after certification, to individuals with a total income during any calendar year of less than five thousand dollars (\$5,000); or for a husband and wife applying jointly, exemptions will be granted if their joint income is less than ten thousand dollars (\$10,000). (Ord. 1961-2-2, --/--/1962; as revised by Ord. 1-89, 3/13/1989)

§104. Collection. All taxes, interests, costs and penalties imposed by this Part shall be collected by the Township tax collector. (Ord. 1961-2-2, --/--/1962; as revised by Ord. 1-89, 3/13/1989)

Part 2

Earned Income Tax

§201. Incorporation of Statute. The provisions of section 6913 of, the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §§ 6901-24 (1982), as hereafter amended, supplemented, modified or reenacted by' the General Assembly of Pennsylvania, are incorporated herein by reference thereto; except to the extent that options are provided in said section 6913, this Part designates the option selected, and except as and where hereinafter specifically provided otherwise. (Ord. 1964-2, 6/22/1964; as revised by Ord. 1-89, 3/13/1989)

§202. Imposition of Tax.

1. A tax for the general revenue purposes of one percent (1%) is hereby imposed on:

A. salaries, wages, commissions and other compensation earned or paid after January 1, of any year by residents. of the Township of Bradford; and on

B. the net profits earned after January 1 of any year, of businesses, professions or other activities conducted by such residents.

2. Imposition of Tax on Nonresidents. A tax for the general revenue purposes of one percent (1%) is hereby imposed on:

A. salaries, wages, commissions and other compensation earned or paid after January 1, of any year, by nonresidents of the Township of Bradford for work done or services performed or rendered in the Township; and on

B. net profits earned after January 1 of any year, of businesses, professions or other activities conducted in the Township by nonresidents.

3. The tax levied under subsections 1A and 2A of this section shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to any person who is employed by-or renders services to him. The tax levied under subsections 1B and 2B of this section will relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person as owner or proprietor, either individually or in association with some other person or persons.

§203. Declarations, Returns and Payment of Tax.

1. Every taxpayer whose net profits are subject to the tax imposed by this Part shall file a declaration of his net profits for the current year and shall pay the tax due thereon in one annual installment, all as provided in section 6913, III. A. (1)(i) of the Local Tax Enabling Act.

2. Every taxpayer whose earnings are subject to the tax imposed by this Part shall make and file final returns and pay to the officer the balance of the tax due, as provided in section 6913, III., B., first paragraph of the Local Tax Enabling Act.

3. Every taxpayer whose earnings are not subject to collection at the source, shall make and file with the officer annual returns and shall pay the amount of tax shown as due on such returns on or before April 15 of the year following the current year, all as provided in section 6913, III. B. (1) of the Local Tax Enabling Act.

4. The office is hereby authorized to provide by regulation, subject to the approval of the Board of Supervisors, that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, or commissions of any employee, and paid by him or them to the officer shall be accepted as the return required of any employee whose sole income, subject to the tax or taxes under this Part, is such salary, wages or commissions.

§204. Collection at Source. Every employer having an office, factory, workshop, branch, warehouse, or other place of business within the Township of Bradford who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall register with the officer, deduct the tax imposed by this Part on the earned income of his employee or employees and shall make and file quarterly returns and final returns and pay quarterly to the officer the amount of taxes deducted, all as provided in section 6913, IV. of the Local Tax Enabling Act. (Ord. 1964-2, 6/22/1964; as revised by Ord. 1-89, 3/13/1989)

§205. Administration. The earned income tax officer shall be selected from time to time by resolution of, and shall receive such compensation for his services and expenses as determined from time to time by the Board of Supervisors. Such officer shall have the powers and duties, and shall be subject to the penalties as provided in section 6913, V., VI., VII of the Local Tax Enabling Act. (Ord. 1964-2, 6/22/1964; as revised by Ord. 1-89, 3/13/1989)

§206. Interest and Penalties for Late Payment. If for any reason the tax is not paid when due, interest at the rate of six percent (6%) per annum on the amount of said tax, and an additional penalty of one-half of one percent (0/2%) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where 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 the interest and penal ties herein imposed. (Ord. 1964-2, 6/22/1964; as revised by Ord. 1-89, 3/13/1989)

§207. Penalty. Please see Chapter **1**, Part 6, "Ordinance Enforcement Procedure. II (Ord. 1964-2, 6/22/1964; as revised by Ord. 1-89, 3/13/1989; as amended by Ord. 6-96-1, 6/17/1996, §1; and by Ord. 4/15/1997 ,§1)

§301. Short Title. This Part shall be known as the "Realty Transfer Tax Ordinance of Township of Bradford." (Ord. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§302. 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 Township, 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. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989) - --

§303. Definitions.

ASSOCIATION - a partnership, limited partnership or any other form of unincorporated enterprise owned or conducted by two (2) or more persons other than a private trust or decedent's estate.

CORPORATION - a corporation, joint-stock association, business trust or banking institution which is organized under the laws of this Commonwealth, the United States or any other state, territory, 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 thirty (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 §308.

FAMILY FARM CORPORATION ~ a corporation of which at least seventy-five percent (75%) of its assets are devoted to the business of agriculture and at least seventy-five percent (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, put 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; or
- 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 descendents of any of the foregoing, a spouse of any of the foregoing, and the estate of any of the foregoing. Individuals related by the half-blood or legal adoption shall be treated as if they were related by the whole-blood.

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

REAL ESTATE

A. All lands, tenements or hereditaments within this Township, 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, ninety percent (90%) or more of the ownership interest in which is held by thirty-five (35) or fewer persons and which:

A. derives sixty percent (60%) or more of its annual gross receipts from the ownership or disposition of real estate; or

B. holds real estate, the value of which comprises ninety percent (90%) or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.

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.

TOWNSHIP - the Township of Bradford.



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

A. In the case of any bona fide sale of real estate at arm I 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 liens or other encumbrances and ground rents 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 clause (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. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§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, 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 one percent (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 thirty (30) days of acceptance 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.

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 Board of Supervisors under the authority of that Act shall during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half (1/2) of the rate and such one-half (1/2) shall become effective without any action on the part of the Board of Supervisors provided, however, that the Township of Bradford 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 (1/2) 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. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§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. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§306. Excluded Transactions. The tax imposed by §304 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 one (1) year from the date of condemnation.

B. A document which the Township 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 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 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 (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 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: (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 Section 501(c)(3) of the Internal Revenue Code of 1954, (68A Stat. 3, 26 U.S.C. §501(c)(3)) and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.

S. A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least seventy-five percent (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 one dollar (\$1.00) 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. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§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 entities separate from their members, partners, stockholders and shareholders . . . (Ord. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§308. 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 affect the continuity of the company; and of itself or together with prior changes has the effect of transferring, directly or indirectly, ninety percent (90%) 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 submitted for this purpose.

(Ord. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§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 preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.

2. Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as 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. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§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. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§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. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§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 Township of Bradford 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 Township.

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 Township of Bradford all local realty transfer taxes collected, less two percent (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 two percent (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 rerecord 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. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§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 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. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§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 percent (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 five percent (5%) of the amount of such tax if the failure is for not more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof during which such failure continues, not exceeding fifty percent (50%) in the aggregate.

(Ord. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§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 Township of Bradford, 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 McKean County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. §7101 et ~., its supplements and amendments. (Ord. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§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. 1970-1, 3/9/1970, as revised by Ord. 1-89, 3/13/1989)

§317. Regulations. The Recorder of Deeds of McKean 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. Card. 1970-1: ~9/1970, as revised by Ord. 1-89, 3/13/1989)



Part 4  
Amended as per Ordinance 2009-10-1  
Local Services Tax

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

POLITICAL SUBDIVISION - The area within the corporate limits of the Township of Bradford.

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

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

EARNED INCOME - Compensation as this term is defined in Section 13 [relating to earned income taxes] of the Local Tax Enabling Act, the Act of Dec. 31, 1965, P.L. 1257, § 13, as amended, 53 P.S. § 6913, as amended.

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

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

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

NET PROFITS -The net income from the operation of a business, profession; or other activity, as this term is defined in Section 13 [relating to earned income taxes] of the Local Tax Enabling Act, the Act of Dec. 31, 1965, P.L. 1251, § 13, as amended, 53 P.S. § 6913, as amended.

OCCUPATION - Any trade, profession, business or undertaking of any type, kind or character, including services, domestic or other, earned on or performed within the corporate limits of the political subdivision for which compensation is charged or received; whether by means of salary, wages, commission or fees for services rendered.

TAX - The local services tax at the rate fixed in §402 of this article.

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

**§ 402. Levy of tax**

For specific revenue purposes, an annual tax is hereby levied and assessed, commencing January 1, 2008; upon the privilege of engaging in an occupation with a primary place of employment within the Township of Bradford during the tax year. Each natural person who exercises such privilege for any length of time during any tax year shall pay the tax for that year in the amount of \$52.00, assessed on a pro rata basis, in accordance with the provisions of this article. This tax may be used solely for the following purposes as the same may be allocated by the Bradford Township Supervisors from time to time: (1) emergency services, which shall include emergency medical services, police services and/or fire services; (2) road construction and/or maintenance; (3) reduction of property taxes; or (4) property tax relief through implementation of a homestead and farmstead exclusion in accordance with 53 Pa.C.S. Ch. 85, Subch. F (relating to homestead property exclusion). The political subdivision shall use no less than twenty-five percent of the funds derived from the tax for emergency services. This tax is in addition to all other taxes of any kind or nature heretofore levied by the political subdivision. The tax shall be no more than \$52.00 on each person for each calendar year, irrespective of the number of political subdivisions within which a person maybe employed.

**§ 403. Exemption and refunds.**

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

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

(2) Any person who serves as a member of a reserve component of the armed forces and is called to active duty at any time during the taxable year. For the purposes of this subparagraph, "reserve component of the armed forces" shall mean the United States Army Reserve, United States Navy Reserve, United States Marine Corps Reserve, United States Coast Guard Reserve, United States Air Force Reserve, the Pennsylvania Army National Guard or the Pennsylvania Air National Guard.

B. Procedure to Claim Exemption.

(1) A person seeking to claim an exemption from the local services tax may annually file an exemption certificate with the political subdivision and with the person's employer affirming that the person reasonably expects to receive earned income and net profits from all sources within the political subdivision of less than twelve thousand dollars (\$12,000) in the calendar year for which the exemption certificate is filed. In the event the political subdivision utilizes a tax collection officer, it shall provide a copy of the exemption certificate to that officer. The exemption certificate shall have attached to it a copy of all the employee's last pay stubs or W-2 forms from employment within the political subdivision for the year prior to the fiscal year for which the employee is requesting to be exempted from the tax. Upon receipt of the exemption certificate and until otherwise instructed by the political subdivision or except as required by clause (2), the employer shall not withhold the tax from the person during the calendar year or the remainder of the calendar year for which the exemption certificate applies, Employers shall ensure that the exemption certificate forms are readily available to employees at all times and shall furnish each new employee with a form at the time of hiring. The exemption certificate form shall be the uniform form provided by the political subdivision.

(2) With respect to a person who claimed an exemption for a given calendar year from the tax, upon notification to an employer by the person or by the political subdivision that the person has received earned income and net profits from all sources within the political subdivision equal to or in excess of twelve thousand dollars (\$12,000) in that calendar year or that the person is otherwise ineligible for the tax exemption for that calendar year, or upon an employer's payment to the person of earned income within the municipality in an amount equal to or in excess of twelve thousand dollars (\$12,000) in that calendar year, an employer shall withhold the local services tax from the person under clause (3).

(3) If a person who claimed an exemption for a given calendar year from the tax becomes subject to the tax for the calendar year under clause (2), the employer shall withhold the tax for the remainder of that calendar year. The employer shall withhold from the person, for the first payroll period after receipt of the notification under clause (2), a lump sum equal to the amount of tax that was not withheld from the person due to the exemption claimed by the person under this subsection, plus the per payroll amount due for that first payroll period. The amount of tax withheld per payroll period for the remaining payroll periods in that calendar year shall be the same amount withheld for other employees. In the event the employment of a person subject to withholding of the tax under this clause is subsequently severed in that calendar year, the person shall be liable for any outstanding balance of tax due, and the political subdivision may pursue collection under this article.

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

C. Refunds. The Bradford Township Supervisors, in consultation with the Collector and DCED, shall establish procedures for the processing of refund claims for any tax paid by any person who is eligible for exemption, which procedures shall be in accord with provisions of the general municipal law relating to refunds of overpayments and interest on overpayments. Refunds made within seventy-five days of a refund request or seventy-five days after the last day the employer is required to remit the tax for the last quarter of the calendar year, whichever is later, shall not be subject to interest. No refunds shall be made for amounts overpaid in a calendar year that do not exceed one dollar (\$1): The Bradford Township Supervisors or the Collector shall determine eligibility for exemption and provide refunds to exempt persons.

**§ 404. Duty of employers to collect.**

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

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

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

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

E. The tax shall be no more than fifty-two dollars (\$52) on each person for each calendar year, irrespective of the number of political subdivisions within which a person maybe employed. The political subdivision shall provide a taxpayer a receipt of payment upon request by the taxpayer.

F. No employer shall be held liable for failure to withhold the tax or for the payment of the withheld tax money to the political subdivision if the failure to withhold taxes arises from incorrect information submitted by the employee as to the employee's place or plates of employment, the employee's principal office or where the employee is principally employed. Further, an employer shall not be liable for payment of the local services tax in an amount exceeding the amount withheld by the employer if the employer complies with the provisions of Paragraph B of Section 403 of this article and this section and remits the amount so withheld in accordance with this article.

G. Employers shall be required to remit the local services taxes thirty days after the end of each quarter of a calendar year.

**§ 405. Returns.**

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

**§ 406. Dates for determining tax liability and payment.**

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

**§ 407. Individuals engaged in more than one occupation or employed in more than one political subdivision.**

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

- (1) First, the political subdivision in which a person maintains his or her principal office or is principally employed;
- (2) Second, the political subdivision in which the person resides and works if the tax is levied by that political subdivision;
- (3) Third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home. In case of dispute, a tax receipt of the taxing authority for that calendar year declaring that the taxpayer has made prior payment constitutes prima facie certification of payment to all other political subdivisions.

**§ 408. Self-employed individuals.**

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

**§ 409. Nonresidents subject to tax; Employers and Self-Employed Individuals Residing Beyond the Township Limits of the Township of Bradford.**

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

**§ 410. Administration of tax.**

A. The Collector shall be appointed by resolution of the political subdivision. It shall be the duty of the Collector to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer of self-employed person, together with the date the tax was received.

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

C. The Collector is hereby authorized to examine the books and payroll records of any employer in order to verify the accuracy of any return made by an employer or, if no return was made, to ascertain the tax due. Each employer is hereby directed and required to give the Collector the means, facilities and opportunity for such examination.

**§ 411. Suits for collection.**

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

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

**§ 412. Violations and penalties.**

Whoever makes any false or untrue statement on any return required by this article, or whoever refuses inspection of the books, records or accounts in his or her custody and control setting forth the number of employees subject to this tax who are in his or her employment, or whoever fails or refuses to file any return required by this article shall be guilty of a violation and, upon conviction thereof, shall be sentenced to pay a fine of not more than \$600 and costs of prosecution, and, in default of payment of such fine and costs, to imprisonment for not more than 30 days. The action to enforce the penalty herein prescribed may be instituted against any person in charge of the business of any employer who shall have failed or who refuses to file a return required by this article.



**§ 413. Saving Clause; Interpretation.**

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

B. If the tax hereby imposed under the provisions of this article shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania as to any individual, the decision of the court shall not affect or impair the right to impose or collect said tax or the validity of the tax so imposed on other persons or individuals as herein provided.

SECTION 2: Except as set forth hereafter, all ordinances or parts of ordinances inconsistent herewith are hereby repealed. Nothing herein shall be construed to repeal the imposition and collection of the occupation privilege tax, plus applicable penalties and interest, for calendar year 2007 and all prior calendar years as the same existed prior to this amendment.

SECTION 3: The tax imposed by this Ordinance shall be effective on January 1, 2010 and all calendar years thereafter unless repealed or modified by Ordinance of the Township of Bradford, McKean County, Pennsylvania.

SECTION 4: In all other respects, Chapter 24 [Taxation] of the Code of the Township of Bradford shall remain as heretofore enacted, ordained and amended, which said Chapter. as amended, is hereby re-enacted in its entirety herein.

**ENACTED AND ORDAINED this 12th day of October, 2009.**

Part 5

Economic Revitalization Tax Exemptions

§501. Definitions. As used in this Part 5, the following words and phrases shall have the meaning set forth below:

DETERIORATED PROPERTY - any industrial, commercial or other business property owned by an individual, association, or corporation, and located in an investment opportunity area, as hereinafter provided, or any such property which has been subject of an order by a government agency requiring the property be vacated, condemned, or demolished by reason of noncompliance with laws, ordinances or regulations.

IMPROVEMENT repair, construction, or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use or amenity, or is brought into compliance with laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement. No residential homes, apartments or other living establishments will be included.

INVESTMENT OPPORTUNITY AREAS - all property within the boundaries of those certain areas designated on the map [see Ord. 88-2, Exhibit A, on file in the Township Office] and entitled the Bradford Township Enterprise Zone.

LOCAL TAXING AUTHORITY - the Township of Bradford, Bradford Area School District, the County of McKean, or any other governmental entity having the authority to levy real property taxes within the Township of Bradford.

MUNICIPAL GOVERNING BODY - the Township of Bradford.

(Ord. 88-2, 8/8/1988, §1)

§502. Exemption.

1. The exemption from real property taxes shall be limited:

A. To the exemption schedule as established within this Part 5.

B. To that portion' of the additional assessment attributable to the actual cost of improvements to the deteriorated property.

C. To the assessment valuation attributable to the cost of construction of a new industrial, commercial or other business unit.

2. In all cases the exemption from taxes shall be limited to that portion of the additional assessment attributable to the improvement or new construction, as the case may be, and for which a separate assessment has been made by the McKean County Board of Assessment Appeal, and for which an exemption has been separately requested.

3. No tax exemption shall be granted if the property owner does not secure the necessary and proper permits prior to improving the property.



4. In any case after the effective date of this Part 5 when deteriorated property is damaged, destroyed or demolished, by any cause or for any reason, and the assessed valuation of the property affected has been reduced as a result of said damage, destruction or demolition, the exemption from real property taxation authorized by this Part shall be limited to that portion of new assessment attributable to the actual cost of improvements or construction that is in excess of the original assessments that existed prior to damage, destruction or demolition of the property.

(Ord. 88-2, 8/8/1988, §2)

§503. Exemption Schedule.

1. For the ten (10) years immediately following the year in which the improvement becomes assessable, the following real estate tax exemption schedule shall be in effect:

<u>Length</u>	<u>Portion Exempt</u>
First through tenth year	100%

After the tenth year, the exemption shall terminate.

2. The exemption from taxes granted under this Part 5 shall be upon the property exempted and shall not terminate upon the sale or exchange of the property.

3. If an eligible property is granted 'tax exemption pursuant to this Part, the improvement shall not, during the exemption period, be considered as a factor in assessing other properties.

4. If the use of the property at the time the exemption is granted is modified, terminated or changed during the ten year exemption period in any way which would have affected the exemption if the property had been so used when the exemption was granted, then, at the election of the Board of Supervisors, the exemption shall terminate as of the date the use was modified or terminated if the Board of Supervisors determines that continuation of the exemption would be inconsistent with the purposes of this Part 5.

§504. Procedure for Obtaining Exemption.

1. Any person desiring tax exemption pursuant to this Part 5 shall apply to the Township of Bradford at the time a building permit is secured for construction of the improvement. The application shall be in writing upon forms specified by the Township, setting forth the following information:

- A. The date the building permit was issued for said improvement.
- B. The location of the property to be improved.
- c. The nature of the property to be improved (industrial, commercial, etc.)
- D. The type of improvement.

- E. The summary of the plan of improvement.
- F. The cost of the improvement.
- G. The property has been inspected and verified by the Township.
- H. Such additional information as the Township may require.

2. The Supervisors of Bradford Township shall determine whether the exemption shall be granted. If approved, the improvements shall be assessed separately and the amounts of the assessment eligible for tax exemption shall be calculated in accordance with the limits established by this Part 5. The taxpayer and the taxing authorities are to be notified of the reassessment and the amounts of the assessment eligible for tax exemption. In the case of new construction, the unit and the land upon which the new construction stands shall be assessed separately. A copy of the exemption requests shall be forwarded to the County Board of Assessment by the Township of Bradford for necessary action. fOrd. 12/12/1988J

3. The cost of improvements to be exempted and the schedule of taxes exempted, existing at the time of the initial request for tax exemption, shall be applicable to that exemption request, and subsequent amendment to this Part, if any, shall not apply to request initiated prior to their adoption.

4. Appeals from the assessment and the amount eligible for the exemption may be taken by the Township or by the taxpayer as provided by law.

(Ord. 88-2, 8/8/1988, §4; as amended by Ord. 12/12/1988)

§505. Effective date. This Part 5 shall become effective upon enactment, subject, nevertheless, to the adoption by the Bradford Area School District and the McKean County Board of Commissioners of a resolution exempting from real property taxation properties in accordance with the terms of this Part S. (Ord. 88-2, 8/8/1988, §5)

§506. Severability. The provisions of this Part 5 are severable and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences. It is hereby declared to be the intent of the Board of Supervisors that this Part would have been adopted if such illegal, invalid or unconstitutional section, clause or sentence had not been included herein. (Ord. 88-2, 8/8/1988, §6)

§507. Amendments. No amendments to this Part shall be effective unless consented to by resolution or ordinance of each local taxing authority which has consented to be bound by the terms of this Part S. (Ord. 88-2, 8/8/1988, §7)

§508. Termination Date. This Part S shall automatically expire and terminate one (1) year following the effective date hereof; provided, however, any taxpayer who has received or applied for the exemption granted by this Part prior to the expiration date herein provided shall, if said exemption is granted, be entitled to the full exemption authorized herein. This section shall not prevent the Township, however, from repealing this Part or any part thereof before one (1) year upon proper action of the Board of Supervisors. (Ord. 88-2, 8/8/1988, §8)

§509. Applicability. Any exemption made permissible under this Part shall not be applied to any residential home, apartment buildings or other living establishments, except hotels and motels which rent rooms to travelers on a short term basis. (Ord. 88-2, 8/8/1988, §10)

Part 6

Tax Increment District

§601. Definitions. As used in this Part, the following words and phrases shall have the meanings set forth below:

ACT - Act 113 of 1990 enacted and amended by the General Assembly of the Commonwealth of Pennsylvania.

AUTHORITY - the Redevelopment Authority of the City of Bradford or any lawful successor thereto.

COUNTY - McKean County.

FINANCE OFFICER - the legally authorized agent of a municipality or school district responsible by law for receipt and disbursement of the revenues of the municipality or school district.

PROJECT or TIF PROJECT - the undertaking and activities of the Authority in the tax increment district for the elimination and prevention of blight in accordance with the project plan.

PROJECT COSTS - such costs include any and all eligible projects costs undertaken within or for the benefit of the tax increment district in accordance with the express language defining project costs as contained in the Act, as amended.

PROJECT PLAN - the BFP Industrial Area Tax Increment District, TIF, Project #1, prepared by the Redevelopment Authority of the City of Bradford and any duly authorized amendments thereto.

SCHOOL DISTRICT - the Bradford Area School District.

TAX INCREMENT or TAX INCREMENT REVENUES - tax increments or tax increment revenues shall be deemed to include all revenues applicable to the tax increment district as more fully defined in the formula for calculation of tax increment revenues attached hereto as Exhibit "D" and made a part hereof. Tax increment revenues shall expressly be deemed not to include those taxes identified in Exhibit "D" as the tax increment base.

TAX INCREMENT DISTRICT or DISTRICT - the tax increment district created pursuant to this Part in accordance with the provisions of Act 113 of 1990, as amended.

TAX INCREMENT FUND - the fund maintained by the Authority into which are paid all tax increments and into which are deposited all other revenues related to the tax increment district and the project and from which money is disbursed to pay project costs related to the project.

TOWNSHIP ~ Township of Bradford.

(Ord. 1994-1, 9/12/1994, §1)

§602. Boundaries of the District. The tax increment district shall contain full units of property assessed for real property tax purposes generally bounded by High Street Extension on the east, Buffalo and Pittsburgh Railroad on the west, property owned by Pepperell Braiding Co. on the south and property owned by Halliburton Co. on the north and situated within the Township of Bradford as more fully described in Exhibit "A" attached hereto and made a part thereof. (Ord. 1994-1, 9/12/1994, §2)

§603. Creation and Term of District. The tax increment district is hereby created as of September 12, 1994. The tax increment district shall continue in existence until such time as the project costs of the project are paid or provided for. The Authority currently estimates that the duration of the district will not exceed six (6) years. The Township Supervisors hereby determines that the requisite time provided for under the Act subsequent to the public hearing has passed as of the date of adoption of this Part. (Ord. 1994-1, 9/12/1994, §3)

§604. Name of District. The district shall be identified as the BFP Industrial Area Tax Increment District for all project plan and identification purposes. (Ord. 1994-1, 9/12/1994, §4)

§605. Legislative Findings. Township Supervisors hereby determine in accordance with the powers conferred upon municipalities by the Urban Redevelopment Authority Law and by the Act that based upon extensive studies and examination of the conditions currently existing within the tax increment district, the Township Supervisors of the Township of Bradford hereby find that:

A. Each district is a contiguous geographic area within a designated blighted area that meets the criteria to be considered a redevelopment area.

B. The improvement of the area is likely to enhance significantly the value of substantially all of the other real property in the district.

C. The aggregate value of equalized taxable property of the district, plus all existing tax increment districts, does not exceed 'ten (10) percent of the total value of equalized taxable property within the Township of Bradford.

D. The area comprising the district as a whole was not been subject to adequate growth and development through investment by private enterprise alone or would not be reasonably expected to be adequately developed without the investment of public' funds and the adoption of the project plan.

E. A feasible method exists, if necessary, for the compensation of individuals, families and small businesses that mayor will be displaced by the project for their relocation to decent, safe and sanitary dwelling accommodations within their means, without undue hardship to such individuals, families and businesses.

F. The project conforms with the Zoning Ordinance of the Township and Comprehensive Plan of the County.

G. The project plan will afford maximum opportunity, consistent with sound needs of the community as a whole for the rehabilitation or redevelopment of the district by private enterprise.

H. The District is a blighted area containing characteristics of blight as described in the Urban Redevelopment Law and the proposal to be undertaken is necessary to eliminate such conditions of blight. More particularly, the conditions of blight are characterized as unsafe, unsanitary, inadequate or over-crowded conditions of the dwellings therein; inadequate planning of the area; excessive land coverage by the buildings thereon; the lack of proper light and air



and open space; the defective design and arrangement of buildings thereon; faulty street or lot layout; and economically or socially undesirable land uses.

(Ord. 1994-1, 9/12/1994, §5)

§606. Approval of Project Plan and Project Financing. The Township Supervisors of the Township of Bradford hereby approves the project plan and the .project for the district prepared by the Authority and authorizes the Authority to undertake any and all methods of financing of project costs available pursuant to §9 of the Act, as amended. (Ord. 1994-1, 9/12/1994, §6)

§607. Creation of Tax Increment Fund. The Township Supervisors of the Township of Bradford hereby authorizes its finance officer, the Treasurer, to deposit all tax increment revenues received from the Township into a tax increment fund to be created for such purposes by the Authority. The Township Treasurer is hereby authorized and directed to pay over all tax increment revenues to the tax increment fund created for the benefit of the district and to be directed, controlled and maintained by the Authority. The finance officer is also authorized to accept or deposit into the tax increment fund any other gifts, appropriations, grants, loans or other revenues to be applied to the district for the purposes of the project. (Ord. 1994-1, 9/12/1994, §7)

§608. Tax Increment Revenues to be Held in Trust for Project. The tax increments collected by the finance officer of the Township from and after the date of settlement of such taxes, whether or not paid into the tax increment fund, shall be considered as funds impressed with a trust in favor of the district for purposes of the project. Tax increment revenues, whether held by the finance officer or otherwise, shall be applied only to the purposes provided for by this Part and for no other purpose. (Ord. 1994-1, 9/12/1994, §8) ----

§609. Application of Tax Increment Revenues. The Authority is hereby authorized to apply tax incremental revenues to project costs incurred in connection with the project plan for the district in accordance with the Act. The Authority may undertake such expenditures, make such appropriations, reimburse parties for prior expenditures related to project costs, enter into such contracts and agreements with respect to the project plan and the district and undertake any and all actions provided under the Act and this Part deemed necessary by the Authority which in the sole judgment of the Authority shall further the purposes of the project plan. Any tax increment revenues remaining in the tax increment fund after payment of all project costs has been made or provided for shall be returned to the property taxing bodies on a pro rata basis in the proportions that the property tax millage of each taxing body at the time such funds remains. (Ord. 1994-1, 9/12/1994, §9)

§610. Designation of Authority as Project Authority. The Township Supervisors of the Township of Bradford hereby designate the Redevelopment Authority of the City of Bradford as the Authority charged with preparing, implementing, monitoring and directing the project plan and the project and as the issuing authority as defined in the Act for any bonds or notes which may be necessary to finance project costs for the district. The Redevelop-

ment Authority designates the Office of Economic and Community Development of the City of Bradford as its agent to carry out the project plan. (Ord. 1994-1, 9/12/1994, §10)

§611. Authorization of Officers. The Township Supervisors of the Township of Bradford hereby authorize and direct all appropriate officers of the City to take all actions necessary to implement the project and to further the objectives of the project plan, all in accordance with the Act. (Ord. 1994-1, 9/12/1994, §11)

§612. Procedures for Collection of Tax Increments Revenues. The Redevelopment Authority of the City of Bradford is hereby directed to establish such dates for receipt of tax increment revenues, provide for any necessary reserve for tax revenues and establish provisions for collection and enforcement of payment of tax increment revenues to the extent possible under the Act. (Ord. 1994-1, 9/12/1994, §12)

§613. Agreements for Intergovernmental Cooperation and Financial Security for Project Costs. The Township Supervisors of the Township of Bradford hereby authorizes the appropriate officers of the Township to enter into any intergovernmental cooperation agreements with other taxing bodies participating in the district, the Authority, any governmental agencies or nonprofit organizations involved, and to enter into any and all other agreements with the Authority, the participating taxing bodies, and governmental agencies, nonprofit organizations or private developers to provide any form of financial security, collateral, guarantees or assurances toward payment of project costs as such agreements may be deemed necessary by the Township. Notwithstanding the foregoing, the Township shall not pledge its full faith and credit toward any payment of the project costs or toward any bonds or notes which may be issued with respect to project costs attributable to the district. The Township may pledge or assign other sources of revenues as security for the payment of project costs in accordance with provisions of the Act. (Ord. 1994-1, 9/12/1994, §13)

§614. Amendments to Protect Plan and District. The OECD, acting on behalf of the Authority, may suggest amendments to the project plan and district and the Township may adopt, by resolution or otherwise, such amendments as it deems advisable, as provided for pursuant to the provisions of the Act. (Ord. 1994-1, 9/12/1994, §14)