

STATE OF PENNSYLVANIA,  
COUNTY OF TIOGA,

ss:

In the matter of

No. Term

Tioga County, Pennsylvania

AFFIDAVIT OF PUBLICATION

STATE OF PENNSYLVANIA,  
COUNTY OF TIOGA, } ss:

Before me, a Notary Public  
in and for the county aforesaid, personally appeared  
Corralis Jordan who being duly sworn ac-

ording to law, doth depose and say that she is

PUBLISHER of

**THE ELKLAND JOURNAL**

a newspaper of general circulation, having its place  
of business at Elkland, Tioga County, Pennsylvania,  
established in 1876, and published weekly at Elkland,

Tioga County, Pennsylvania, and that the

Notice

of which a  
copy exactly as printed or published in said  
newspaper is hereto attached, was printed or

published for 3 successive weeks in the  
regular editions and issues of said newspaper on the

following dates, viz: May 11, 18 & 25, 1977

Also that your affiant is not interested in the  
subject matter of the above notice or advertising and  
that all of the allegations of the statement as to  
time, place and character of publication are true.

Corralis Jordan  
(Signature of Affiant)

Sworn and subscribed to before me this 2 day of

June 1977  
TERESA FORTO, Notary Public  
Elkland, Tioga Co., Pa.  
My Commission Expires Nov. 10, 1979

I, \_\_\_\_\_ of the ELKLAND JOURNAL, do hereby certify that  
the advertising and publishing charges for the above mentioned advertisement amounting to  
\_\_\_\_\_ have been paid, the receipt whereof is hereby acknowledged.

Date \_\_\_\_\_ 19\_\_\_\_\_

NOTICE is hereby given that  
in the intention of the Board  
of Supervisors of the Township  
of Farmington, Tioga County,  
Pennsylvania, to adopt a resolu-  
tion imposing an occupation-  
al privilege tax effective Janu-  
ary 1, 1978, and an amount  
in the amount of the Board,  
necessary to the imposition of  
the tax, estimated costs. The  
amount of the tax, estimated  
to be levied from the tax, is  
\$200.00. This notice is given to  
accordance with the Local Tax  
Enabling Act. Action upon the  
resolution will be taken at the  
regular meeting of the Board  
of Supervisors to be held June  
6, 1977, at 10:00 A.M.  
Elkland, Pennsylvania 16820  
19-31c pp

ORDINANCE NO. 9

AN ORDINANCE, imposing a tax for general revenue purposes at the flat rate of ten dollars per calendar year on individuals for the privilege of engaging in an occupation within the limits of the Township of Farmington, providing for its collection; imposing on employers the duty of collecting said tax from every individual in their employ subject to said tax and remitting and paying over the same to the collector of said tax; conferring and imposing powers and duties of collection and administration on the collector of said tax; and imposing penalties for the violation thereof.

BE IT ADOPTED AND ENACTED by the Township of Farmington, Tioga County, Pennsylvania under the authority of The Local Tax Enabling Act, as follows:

SECTION 1. Definitions: The following words and phrases when used in this Ordinance shall have the meanings ascribed to them in this Section except where the context or language clearly indicates or requires a different meaning.

(A) "Individual" shall mean any person, male or female, engaged in any occupation within the Township of Farmington, Tioga County, Pennsylvania.

(B) "Occupation" shall mean any trade, profession, business or undertaking of any type, kind or character including services, domestic or other, carried on or performed within the limits of the Township of Farmington, Tioga County, Pennsylvania, for which compensation is charged or received whether by means of salary, wages, commissions or fees for services rendered.

(C) "Employer" shall mean an individual, partnership, association, corporation, governmental body, agency, or other entity employing one or more persons on a salary, wage, commission, fee or other compensation basis, including a self-employed person.

(D) "Tax" shall mean the occupation privilege tax levied by this

Ordinance.

(E) "Collector" shall mean the person or firm from time to time designated by the Board of Supervisors of the Township of Farmington to collect and administer the provisions of this Ordinance and collect the tax levied by this Ordinance.

(F) "He", "His" or "Him" shall include singular and plural number, and male, female and neuter gender.

SECTION 2. Levy: Township of Farmington hereby levies and imposes a tax at the flat rate of ten (\$10.00) Dollars per calendar year, beginning with the calendar year 1978, on every individual for the privilege of engaging in an occupation within the limits of the Township of Farmington, Tioga County,

Pennsylvania. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Township of Farmington.

SECTION 3. Duty of Employer: Each employer within the Township of Farmington and each employer situate outside the Township of Farmington but who engaged in business within the Township of Farmington, is hereby charged with the duty of collecting the tax from each of the employees engaged by him and performing for him within the Township of Farmington, and making a return and payment thereof to the collector. Further, each employer is hereby authorized to deduct said tax from the salary, wages, commission or fees paid each employee in his employ.

SECTION 4. Returns: Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the collector. Each employer in filing this return and making payment of the tax withheld from his employee shall be entitled to retain a commission calculated at the rate of two (2%) per cent of the gross tax due and payable, provided the said tax is collected and paid by the employer on or before the dates hereinafter set forth. It is further provided that if the employer fails to file said return and pay said tax, whether or not he makes collection hereof from the salary, wages, commissions

or fees paid by him to said employee, the employer shall be responsible for the payment of the tax in full without deducting a commission and as though the tax had originally been levied against him.

**SECTION 5. Dates for Determining Tax Liability and Payments:**

Each employer shall use his employment records from January 1 to March 31, in each year, beginning January 1, 1978 for determining the names and number of employees from whom said tax shall be deducted and paid over to the collector on or before April 30 of each year, beginning April 30, 1978. Supplemental reports shall be made and filed by each employer on July 31, October 31 and January 31 of each year, beginning July 31, 1978, for new employees as reflected on his employment record for the quarter of each year, beginning April 1, July 1, and October 1. Payments of the tax due from each of said employees shall be made upon the filing of said supplemental reports.

**SECTION 6. Individuals Engaged in More than One Occupation:**

In the event an individual is engaged in more than one occupation or an occupation which requires working in more than one political subdivision during the calendar year, the priority of claim to collect the tax shall be in the following order: First, the political subdivision in which the individual maintains his principal office or is principally employed; Second, the political subdivision in which the individual resides and works, if a like tax is levied by that political subdivision; Third, the political subdivision in which the individual is employed and which imposes the tax nearest in miles to the individual's home. The place of employment shall be determined as of the day the individual first becomes subject to a like tax during the calendar year. Any employer to whom an employee shows a receipt for a like tax for the calendar year from some other political subdivision or employer shall not be required to deduct this tax from the

employee's wages but shall include such employee on his return by setting forth his name, address and the identification of the other political subdivision to whom the tax was paid or the employer who deducted the tax.

SECTION 7. Self-employed Individuals: All self-employed individuals engaged in any occupation within the Township of Farmington shall be required to comply with this Ordinance and to pay the tax to the collector on April 30, 1978, (or as soon thereafter as he engages in an occupation), and annually thereafter.

SECTION 8. Employees and Self-Employed Individuals Residing Beyond The Limits of the Township of Farmington: All employers and self-employed individuals residing or having their place of business outside of the Township of Farmington but who engage in any occupation within the Township of Farmington, do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Ordinance with the same force and effect as though they were residents of the Township of Farmington. Further, any individual engaged in an occupation within the Township of Farmington and an employee of a non-resident employer may for the purpose of this Ordinance be considered a self-employed person and in the event this tax is not paid the Township of Farmington shall have the option of proceeding against either the employer or employee for the collection of this tax as hereinafter provided.

SECTION 9. Administration of Tax:

(A) It shall be the duty of the collector to accept and receive payments of this tax and to keep a record thereof showing the amount received by him from each employer or self-employed person, together with the date the tax was received.

(B) The collector is hereby charged with the administration and enforcement of this Ordinance and is hereby empowered to

prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Ordinance, including provisions for the examination of the payroll records of any employer subject to this Ordinance, the examination and correction of any return made in compliance with this Ordinance, 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 to the Court of Common Pleas of Tioga County as in other cases provided.

(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.

#### SECTION 10. Collection of Tax:

(A) The Collector shall be and is hereby empowered with the authority to collect said tax by distress and sale of goods and chattels of the taxpayer, and with the authority to demand, receive and collect from employers, including the Commonwealth, employing persons owing said tax, or whose wife owes said tax, all as provided by the Local Tax Collection Law of 1945, or The Local Tax Enabling Act of 1965, and their respective amendments and supplements.

(B) The Collector shall have and is hereby specifically granted all such further rights, remedies, process and powers to enforce collection of the said tax as are specifically granted and provided in the Local Tax Collection Law of 1945, The Local Tax Enabling Act of 1965, and in any other Act of the General Assembly of the Commonwealth of Pennsylvania pertaining to the collection or enforcement of payment of taxes, all of which are expressly incorporated herein by reference.

SECTION 11. Fine and Penalty: Whoever makes any false or untrue statement on any return required by this Ordinance, or who refuses inspection of his books, records, or accounts in his custody and control in order to determine the number of employees subject to this tax who are in his employment, or who fails or refuses to file any return required by this Ordinance, or fails or refuses to pay the tax herein levied, shall upon conviction before any Justice of the Peace, be sentenced to pay a fine of not more than Three Hundred (\$300.00) Dollars for each offense, and in default of payment of said fine to be imprisoned for a period not exceeding thirty (30) days for each offense. It is further provided that the action to enforce the fine and penalty herein provided may be instituted against any person in charge of the business of any employer who has failed or refused to file a return required by this Ordinance.

SECTION 12. Validity: The provisions of this Ordinance are severable and if any of its provisions shall be held invalid or unconstitutional the decision of the Court shall not affect or invalidate any of the remaining provisions. It is hereby declared to be the legislative intent that this Ordinance would have been adopted if such illegal, invalid, or unconstitutional provision had not been included herein.

SECTION 13. Saving Clause:

(A) Nothing contained in this Ordinance shall be construed to empower the Township of Farmington to levy and collect the tax hereby imposed on any occupational privilege not within the taxing power of the Township of Farmington 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 Ordinance shall be held by any court of competent jurisdiction to be in violation of this 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 individuals as herein provided.

SECTION 14. Effective Date: This Ordinance shall become effective January 1, 1978, and shall remain in force and effect thereafter without annual reenactment unless the rate of tax is subsequently changed.

SECTION 15. Claim for Refund: In the event that an individual should be subject to more than one deduction or payment, such person who has been so aggrieved may file a "Claim for Refund", on a form prescribed by the township.

Whenever it occurs that an individual is not engaged in a business or occupation within the Township of Farmington and this tax was withheld or paid, such individual so aggrieved may file a "Claim for Refund", on a form prescribed by the township.

Any individual earning less than an aggregate of one thousand dollars (\$1,000) within any twelve (12) months period beginning January 1 of any calendar year, and from whom this tax was withheld or paid for such calendar year, may file a "Claim for Refund", on a form prescribed by the township.

"Claim for Refund" form available at the office of the Tax Collector.

SECTION 16. This Ordinance is enacted and adopted under and pursuant to the authority of the Local Tax Enabling Act, being the Act of December 31, 1965, P. L. 1257, and its amendments and supplements.

ENACTED AND ORDAINED, this 6 day of June, A.D., 1977.

ATTEST:

Madeline Smith  
Township Secretary

Richard D. Smith  
Kimberly Butler  
Reinold Stratton  
Board of Supervisors