PUBLIC NOTICE

WEST PIKELAND TOWNSHIP

ORDINANCE 2010-04

Earned Income and Net Profits Tax Ordinance

Notice is given pursuant to the Local Tax Enabling Act that the Township of West Pikeland ("the Township") intends to adopt an Earned Income Tax Ordinance, the caption and summary of which is as follows:

ORDINANCE LEVYING A TAX ON EARNED INCOME; REQUIRING TAX RETURNS; REQUIRING EMPLOYERS TO WITHHOLD AND REMIT TAX; AND RELATED PROVISIONS.

The Township intends to adopt this Ordinance at a meeting to be held on November 15, 2010. It will impose a tax for general revenue purposes at a rate of 1% on earned income of individual residents. It will also impose a tax for expenses related to open space lands at the rate of .0025% (one quarter of one percent) on earned income of individual residents. **It will impose a tax for general revenue purposes at the rate of 1% on earned income derived by non-residents from work within this municipality.** This tax is in addition to any tax on earned income and net profits imposed by the school district within which this municipality is located. The Ordinance will be effective January 1, 2011, and continues the tax previously imposed at the same rate. Changes have been made in the terms of the currently effective tax levy primarily to conform to requirements of Act 32 of 2008, which is a restatement of the Local Tax Enabling Act, 53 P.S. § 6924.101 *et seq*. The nature of the tax will be substantially the same as the earned income tax currently levied, subject to changes required by Act 32. The Ordinance states that all provisions of the Local Tax Enabling Act that relate to a tax on earned income are incorporated into the The tax will be collected by a collector appointed under Act 32. The reason for the new tax levy is to continue the same tax as previously imposed in order to provide revenue for the purposes stated above, and also to conform to Act 32 requirements. The estimated revenue to be derived from the tax during 2011 is $1,115,000.00.

A copy of the full text of the proposed Ordinance may be obtained by any citizen at the Business Office of West Pikeland Township located at 1645 Art School Road, Chester Springs, Pennsylvania, during regular business hours (Monday through Friday between 8:30 a.m. and 4:00 p.m.).

Stephen J. Ross,
Township Manager

WEST PIKELAND TOWNSHIP

ORDINANCE NO. 2010 - 04

ORDINANCE LEVYING A TAX ON EARNED INCOME; REQUIRING TAX RETURNS; REQUIRING EMPLOYERS TO WITHHOLD AND REMIT TAX; AND RELATED PROVISIONS.

ENACTED, by the Board of Supervisors of West Pikeland Township under authority of the Local Tax Enabling Act, 53 P.S. § 6924.101 *et seq.*, and other applicable law, as follows:

Section 1. Definitions.

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

a. Collector. The person or entity appointed as tax officer pursuant to the Local Tax Enabling Act to collect the Tax.

b. Effective Date. January 1, 2011

c. Enactment. This Ordinance 2010 - __.

d. Governing Body. The Board of Supervisors of West Pikeland Township.

e. Local Tax Enabling Act. The Local Tax Enabling Act, as set forth in 53 P.S. § 6901 *et seq.* while such numbering and provisions remain in effect under Act 32 of 2008, and as set forth in 53 P.S. § 6924.101 *et seq.* when such numbering and provisions become effective under Act 32, and as amended in the future.

f. TCD. Any tax collection district to which the Taxing Authority or any part of the Taxing Authority is assigned under the Local Tax Enabling Act.

g. TCC. The tax collection committee established to govern and oversee the collection of earned income tax within the TCD under the Local Tax Enabling Act.

h. Tax. The tax imposed by this Enactment.

i. Tax Return. A form prescribed by the Collector for reporting the amount of Tax or other amount owed or required to be withheld, remitted, or reported under this Enactment or the Local Tax Enabling Act.

j. Tax Year. The period from January 1 to December 31.

k. Taxing Authority. West Pikeland Township.

Section 2. **Imposition of Tax.**

a. General Purpose Resident Tax. The Taxing Authority hereby imposes a Tax for general revenue purposes at the rate of 1% on earned income of individual residents of the Taxing Authority.

b. Open Space Municipal Resident Tax. In addition to the Tax levied for general revenue purposes, the Taxing Authority hereby imposes a Tax for expenses related to open space lands under 32 P.S. § 5007.1 at the rate of one quarter of one percent (.0025) on earned income of individual residents of the Taxing Authority. This tax for open space lands was previously authorized by voter referendum.

c. **General Purpose Municipal Nonresident Tax. The Taxing Authority also imposes a Tax for general revenue purposes at the rate of 1% on earned income derived by an individual who is not a resident of the Taxing Authority from any work, business, profession, or activity, of any kind engaged in within the boundaries of the Taxing Authority.**

d. Ongoing Tax. The Tax shall continue at the above rates during the current Tax Year and each Tax Year thereafter, without annual re-enactment, until this Enactment is repealed or the rate is changed.

e. **Combined Tax Rate Applicable to Residents. Currently, the total rate applicable to residents of the Taxing Authority, including the tax imposed by the school district and municipality in which the individual resides, is one and one quarter percent (.0125).**

f. **Municipal Tax Rate Applicable to Nonresidents. Currently, the total rate applicable to non-residents working within the Taxing Authority based on the municipal non-resident tax rate is 1%.**

g. Local Tax Enabling Act Applicable. The Tax is imposed under authority of the Local Tax Enabling Act, and all provisions thereof that relate to a tax on earned income are incorporated into this Enactment. Any future amendments to the Local Tax Enabling Act that are required to be applied to a tax on earned income **or net profits** will automatically become part of this Enactment upon the effective date of such amendment, without the need for formal amendment of this Enactment, to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

h. Applicable Laws, Regulations, Policies, and Procedures. The Tax shall be collected and administered in accordance with: (1) all applicable laws and regulations; and (2) policies and procedures adopted by the TCC or by the Collector. This includes any regulations, policies, and procedures adopted in the future to the maximum extent allowed by 1 Pa.C.S.A. § 1937.

Section 3. **No Exemption from Tax.** Although credits and deductions against Tax are permitted under certain circumstances as provided in applicable law and regulations, no individuals are exempt from Tax based on age, income, or other factors.

Section 4. Individual Tax Returns and Payments.

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

Section 5. Employer Withholding, Remittance, and Tax Returns.

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

Section 6. Tax Collector.

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

Section 7. Interest, Penalties, Costs, and Fines.

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

Section 8. Severability.

The provisions of this Enactment are severable and if any of its provisions are ruled by a court invalid or unconstitutional, such decision shall not affect or impair any of the remaining provisions of this Enactment. It is declared to be the intention of the Governing Body that this Enactment would have been adopted if such invalid or unconstitutional provision had not been included.

Section 9. Purpose/Repeal.

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

enactment in force prior to adoption of this Enactment. Subject to the foregoing provisions of this Section, this Enactment shall amend and restate on the Effective Date any enactment levying a tax on earned income in force immediately prior to the Effective Date.

Section 10. Adoption.

Enacted and ordained this 15th day of November, 2010.

ATTEST:

BOARD OF SUPERVISORS
OF WEST PIKELAND TOWNSHIP

_____
Joan C. Matthews, Township Secretary

_____
Robert Shemonsky, Chairman

_____
Richard C. Bright, Jr., Vice Chairman

_____
Harold M. Hallman, III, Supervisor

_____
Ernie Holling, Supervisor

_____
Tom Tucker, Supervisor

'10 NOV 10 AM 11:14

Proof of Publication of Notice in the Daily Local News

Under Newspaper Advertising Act No. 587, Approved May 16, 1929

State of Pennsylvania
County of Chester {ss: {No. Term, 2010

Jane Waddington, Representative of the Daily Local News Company, a corporation, of the County and State aforesaid, being duly affirmed, deposes and says that the Daily Local News, a newspaper of general circulation, published at 250 N. Bradford, Ave., West Chester, PA, County and State aforesaid, was established November 19, 1872, and Incorporated December 11, 1911, since which date the Daily Local News has been regularly issued in said county, and that the printed notice or publication attached hereto is exactly the same as printed and published in the regular editions and issues of the said Daily Local News on the following dates viz:

October 25, November 1 & November 8, A.D. 2010

Affiant further deposes that he/she is the proper person duly authorized by the Daily Local News Company, a corporation, publishers of said Daily Local News, a newspaper of general circulation, to verify the foregoing statement under oath, and that affiant is not interested in the subject matter of the aforesaid notice or advertisement and that all allegations in the foregoing statements as to time, place and character of publication are true.

COPY OF PUBLICATION

PUBLIC NOTICE

WEST PIKELAND TOWNSHIP
ORDINANCE 2010-04

Earned Income and Net Profits Tax Ordinance

Notice is given pursuant to the Local Tax Enabling Act that the Township of West Pikeland ("the Township") intends to adopt an Earned Income Tax Ordinance, the caption and summary of which is as follows:

ORDINANCE LEVYING A TAX ON EARNED INCOME; REQUIRING TAX RETURNS; REQUIRING EMPLOYERS TO WITHHOLD AND REMIT TAX; AND RELATED PROVISIONS.

The Township intends to adopt this Ordinance at a meeting to be held on November 15, 2010. It will impose a tax for general revenue purposes at a rate of 1% on earned income of individual residents. It will also impose a tax for expenses related to open space lands at the rate of .0025% (one quarter of one percent) on earned income of individual residents. **It will impose a tax for general revenue purposes at the rate of 1% on earned income derived by non-residents from work within this municipality.** This tax is in addition to any tax on earned income and net profits imposed by the school district within which this municipality is located. The Ordinance will be effective January 1, 2011, and continues the tax previously imposed at the same rate. Changes have been made in the terms of the currently effective tax levy primarily to conform to requirements of Act 32 of 2008, which is a restatement of the Local Tax Enabling Act, 53 P.S. § 6924.101 *et seq.* The nature of the tax will be substantially the same as the earned income tax currently levied, subject to changes required by Act 32. The Ordinance states that all provisions of the Local Tax Enabling Act that relate to a tax on earned income are incorporated into the The tax will be collected by a collector appointed under Act 32. The reason for the new tax levy is to continue the same tax as previously imposed in order to provide revenue for the purposes stated above, and also to conform to Act 32 requirements. The estimated revenue to be derived from the tax during 2011 is $1,115,000.00.

A copy of the full text of the proposed Ordinance may be obtained by any citizen at the Business Office of West Pikeland Township located at 1645 Art School Road, Chester Springs, Pennsylvania, during regular business hours (Monday through Friday between 8:30 a.m. and 4:00 p.m.).

Jane Waddington

affirmed to and subscribed before me this 8th

day of November

Beverly A. Wolfe
Notary Public

My Commission Expires:

Notarial Seal
Beverly A. Wolfe, Notary Public
County
Member, Pennsylvania Association of Notaries

West Pikeland Township

1645 Art School Road

Chester Springs, PA 19425

To DAILY LOCAL NEWS COMPANY, Dr.

For publishing the notice or publication attached

hereto on the above stated dates .....$

Probating same .....$

Total .....$

Publisher's Receipt for Advertising Costs

The D ompany, a corporation, publishers of the Daily Local News, a newspaper of general circulation Iges receipt of the aforesaid notice and publication costs and certifies that the same has been duly paid.

DAILY L rporation, Publishers of the DAILY LOCAL NEWS, a newspaper of General Circulation.