

Minutes of Meeting held June 12, 1978

President Shealer called the June meeting of Council to order at 8 P.M.  
Councilmen attending: Messrs. Delzingaro, Miller, Ditzler, Heflin, Lawver, Rudisill and Swope.

The minutes of the May meeting were approved as read.

Larry Pearce requested Council's permission to secure a Peddler's License. Mr. Pearce plans to operate a food vending operation from truck on the downtown streets.

Robert Decker, EADS representative, appeared to outline plans of Adams County Interfaith Housing Corporation for proposed Senior Citizen Apartments. Mr. Decker recommended Council send a letter of support to the Interfaith Housing Corporation and one to the Adams County Housing Authority.

John DeHaas presented Fire report for May also copy of treasurer's report and minutes of their May meeting.

Clarence Hansen representative of Exchange Club outline the Club's proposed Bicycle Safety Project and solicited council's support. The Ordinance Committee directed to study the present Bicycle Ordinance and plan to up-date if the committee deems it necessary also prepare a resolution guaranteeing Council's support of the Club's Bicycle Registration Project.

Mr. Heflin reported the Elks Club has signed the lease for the parking lot. Moved Mr. Heflin seconded Mr. Ditzler the Borough accept the Elks parking lot lease and authorize the proper officials to sign on behalf of the Borough. Motion carried.

Moved Mr. Lawver seconded Mr. Rudisill the Property and Parking Lot Committees negotiate with Aero Oil Company for used parking meters. Motion carried.

Moved Mr. Heflin seconded Mr. Ditzler the County-aid funds, \$4,688.85, and State Highway-aid funds in the amount of \$12,072.00 be used to help defray snow removal costs. Written approval must be received from the State to use the Highway-aid funds. This amount had been allocated for construction of North Franklin Street. Motion carried.

Moved Mr. Heflin seconded Mr. Ditzler a deadline of May 1, 1979 be given Melvin Crouse for installation of sidewalk along Fifth Street property. Motion carried.

Moved Mr. Heflin seconded Mr. Ditzler Council approve Highway Committee's recommendation to resurface 1700 ft of Fairview Avenue from Queen Street to Long Lane in lieu of resurfacing 1200 ft of Long Lane as originally planned. Motion carried.

Moved Mr. Heflin seconded Mr. Lawver Council authorize J.R. Hershey to survey area north of railroad for proposed extension of North Franklin Street and prepare several recommendations to present to Council. Motion carried.

Moved Mr. Lawver seconded Mr. Heflin Council appoint Randall Inskip to fill the unexpired term of William A. Bigham on the H.A.R.B. Mr. Inskip's term to expire August 1979. Motion carried.

It was reported 31 weed notices had been mailed. To date six arrests have been made.

Ordinance Committee directed to study present weed ordinance and consider updating same.

Mr. Kuhn reported Borough will be spraying mosquitoes in the near future; Mr. Kuhn also reported the employment of a high school boy to remove weeds from the borough property.



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Moved Mr. Rudisill seconded Mr. Heflin all approved bills and payrolls be paid. Motion carried.

Mr. Rudisill reported the Property Committee still working on a 4-wheel vehicle for snow removal.

Moved Mr. Rudisill seconded Mr. Ditzler specs be prepared and advertised for bids for a Scooter for Meter Department. Motion carried.

Moved Mr. Swope seconded Mr. Rudisill the Borough Manager undertake storm sewer projects as listed in priority as time and finances permit. Motion carried.

Mr. Ditzler reported Safety Committee studying several locations through out town for possible 4-way stop intersections.

Mr. Miller reported Utility Committee preparing a list of areas where candle-power of street lights should possibly be increased.

Moved Mr. Delzingaro seconded Mr. Ditzler the amendment to the tree limb ordinance (16 ft over cartway) be adopted. Motion carried.

Moved Mr. Delzingaro seconded Mr. Heflin the ordinance reducing the length of yellow lines at Hanover Street-Fourth Street intersection be approved. Motion carried.

Moved Mr. Delzingaro seconded Mr. Lawver the ordinance prohibiting alcoholic beverages and use of motorized vehicles except in parking lots at Recreation Park be adopted. Motion carried.

President Shealer read correspondence from Borough Planning Commission, Chamber of Commerce, Gettysburg Municipal Authority, Adams County Earned Income Collection Agency and Rep. Cole.

Mr. Graft reported receipt of \$41,300 from State for School Tennis Courts.

Moved Mr. Rudisill seconded Mr. Swope the School District be reimbursed \$39,529.50 and \$1,770.50 be deposited in Special Recreation Fund as authorized by the School District in letter dated July 26, 1977. Motion carried.

Moved Mr. Rudisill seconded Mr. Swope the Borough assist the Gettysburg Giants Baseball Team with a one time donation of \$300.00. Motion carried by majority vote with Messrs. Heflin and Delzingaro dissenting.

Mr. Kuhn reported Highway Crew has been repairing pot holes. Construction on Fifth Street will begin after July 4th.

Moved Mr. Ditzler seconded Mr. Lawver Council re-adopt the resolutions claiming  $\frac{1}{2}$  of 1% earned income tax and  $\frac{1}{2}$  of 1% real estate transfer tax. Motion carried.

Correspondence read from Senator Moore, Internal Revenue Service, Gettysburg Fire Department and Gettysburg Area School District.

Moved Mr. Ditzler seconded Mr. Swope the Treasurer's, Police Chief's and Mayor's reports be accepted. Motion carried.

Moved Mr. Lawver seconded Mr. Heflin the sign proposal of "Fotomat" be approved and a certificate of appropriateness issued as recommended by H.A.R.B. Motion carried.

Moved Mr. Rudisill seconded Mr. Swope the recommendation of H.A.R.B. be accepted and a certificate of appropriateness issued for the sign proposal of "Fabers".

Meeting of June 12, 1978 (cont'd)

Motion carried.

Moved Mr. Lawver seconded Mr. Heflin Council approve the application of Willard Weikert to place roof over patio as recommended by H.A.R.B. and a certificate of appropriateness be issued to Mr. Weikert. Motion carried.

The Shade Tree Committee directed to study the suggestion of H.A.R.B. rel to tree grates.

Moved Mr. Lawver seconded Mr. Heflin Council accept the minutes of H.A.R.B. Motion carried.

On recommendation of Safety Committee an ordinance to be drawn to permit the erection of "No Parking" signs on Railroad Street.

Moved and seconded meeting adjourn at 10:45 P.M. Motion carried.

Respectfully submitted



Hazel A. Dillman, Boro. Sec.



A RESOLUTION PROVIDING FOR THE IMPOSING, ASSESSING, LEVYING AND COLLECTION OF A TAX FOR GENERAL REVENUE PURPOSES FOR THE BOROUGH OF GETTYSBURG, ADAMS COUNTY, PENNSYLVANIA, UPON THE TRANSFER BY DEED OF REAL PROPERTY OR ANY INTEREST IN REAL PROPERTY, SITUATE WHOLLY OR PARTLY WITHIN THE BOROUGH OF GETTYSBURG, ADAMS COUNTY, PENNSYLVANIA: CONFERRING POWERS ON THE RECORDER OF DEEDS OF ADAMS COUNTY, PENNSYLVANIA, AND OTHER PERSONS: PROVIDING FOR THE PAYMENT OF SAID TAX BY THE GRANTOR: PRESCRIBING THE METHOD AND MANNER OF COLLECTING THE TAX IMPOSED, ASSESSED AND LEVIED BY THIS RESOLUTION: AND PROVIDING CERTAIN EXEMPTIONS AND IMPOSING PENALTIES.

The Borough of Gettysburg, Adams County, Pennsylvania, does herein and hereby resolve that a tax for general revenue purposes of the said Borough be and hereby is imposed, assessed and levied under the authority of the Local Tax Enabling Act and its amendments.

Section 1. This Resolution shall be known and may be cited as GETTYSBURG BOROUGH REAL ESTATE DEED TRANSFER TAX RESOLUTION.

Section 2. The following words or phrases, when used in the Resolution, shall have the meanings ascribed to them in this section, except where the context indicates a different meaning:

(A) "ASSOCIATION" - Any partnership, limited partnership, or other form of unincorporated enterprise owned by two or more persons.

(B) "PERSON" - Every natural person, co-partnership, association or corporation. Whenever used in any clause prescribing or imposing a penalty, or both, the term "person" as applied to co-partnership or associations shall mean the partners or members thereof, and as applied to corporation, the officers thereof.

(C) "COLLECTOR" - The Recorder of Deeds of Adams County, Pennsylvania, or such other person as shall be appointed by the Borough Council.

(D) "DEED" - Any deed, instrument or writing, other than a lease, agreement of sale or purchase, mortgage, ground rent, or testamentary writing, whereby any lands, tenements, hereditaments or any interest therein, shall be granted, bargained and sold to a grantee, purchaser, or any other person.



(E) "VALUE" - In case of any deed granting, bargaining and selling any lands, tenements or hereditaments, or interest therein, value shall be the actual monetary worth or value of the property granted, bargained and sold at the time of the said grant, bargain and sale. The actual consideration for the said sale or conveyance shall be prima facie evidence of the actual monetary worth or value of the property granted, bargained and sold. The actual consideration which is prima facie evidence of the actual monetary worth or value of the property granted, bargained and sold shall be construed to mean, for the purposes of this Resolution, the cash paid for the execution and delivery of the deed, together with the face value of all liens, mortgages, or other encumbrances secured on the real estate conveyed or transferred by the said deed, together with any other evidence of indebtedness or promises, either oral or written, given by or on behalf of the grantee to the grantor, or anyone on his behalf, as full or part consideration for the deed of conveyance; PROVIDED, where deeds shall set forth a small or nominal consideration the price set forth in, or the actual consideration for the conveyance as contained in the contract or agreement of sale, shall be prima facie evidence of the actual monetary worth or value of the property granted, bargained and sold. In no event shall the value of any lands, tenements, or hereditaments, or interest therein, be less than the amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

(F) The singular shall include the plural and the masculine shall include the feminine and neuter.

Section 3. After the effective date of this Resolution, a tax for general revenue purposes is hereby imposed, assessed and levied on the transfer by deed of real property or any interest in real property situate wholly or partly within the Borough of Gettysburg, Adams County, Pennsylvania, which deeds result from agreements or contracts to sell, or any other arrangements entered into prior to, or after, the date of adoption of this Resolution, or which deeds are not the result of any agreements or contracts to sell, or

any other arrangements, at the rate of one-half (1/2) of one (1%) percent of the value of the real estate, lands, tenements or hereditaments, or any interest therein, which is conveyed or transferred by the said deed. Provided, that where any lands, tenements or hereditaments being situate partly within and partly without the boundaries of the Borough of Gettysburg, Adams County, Pennsylvania, are conveyed by a deed such tax so levied shall be calculated on the valuation of that portion of such lands, tenements and hereditaments lying within the boundaries of the Borough of Gettysburg, Adams County, Pennsylvania.

Section 4. This tax shall be due and payable and shall be paid by the grantor or grantors named in the deed at the time of making delivery of said deed, PROVIDED: That transfers by deed wherein the grantor is a corporation, association, trust, community chest fund or foundation, organized exclusively for charitable, religious, educational, or public purposes shall not be taxable and PROVIDED FURTHER: That such tax shall not be levied, assessed, or collected on any transfer of real property exempt by virtue of the provisions of Section 2 (1), as amended, of the Local Tax Enabling Act.

Section 5. The payment of the tax imposed by this Resolution shall be evidenced by a stamp certificate impressed and signed by the Collector or his agent on every deed.

Section 6. The Collector shall furnish the necessary stamp certificates to be impressed upon every deed, and said Collector may appoint persons as his agents for affixing to every deed said stamp certificate to be signed by said agent in the name of the said Collector.

Section 7. Except where the rules and regulations prescribed by the Commonwealth of Pennsylvania for the collection of the one percent (1%) Pennsylvania realty transfer tax are clearly inconsistent herewith, such rules and regulations shall govern the imposition and collection of the tax herein levied.



Section 8. The Collector is hereby charged with the enforcement of the provisions of this Resolution and is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to:

(A) The method and means to be used in affixing a stamp certificate to every deed.

(B) Any other matter or thing pertaining to the administration and enforcement of the provisions of this Resolution.

Section 9. Every deed evidencing the transfer of real property or any interest in real property, situate wholly or partly within the Borough of Gettysburg, Adams County, Pennsylvania, when lodged with or presented to the Recorder of Deeds of Adams County, Pennsylvania, for recording shall set forth therein, and as a part of such deed, the true, full, complete and actual value thereof, or shall be accompanied by an affidavit executed by a responsible person connected with the transaction, showing such connection, and setting forth the true, full, complete and actual value thereof.

Section 10. It shall be unlawful for any person to:

(A) Fail to pay the tax imposed by this Resolution.

(B) Fail, neglect or refuse to comply with, or violate the rules and regulations prescribed, adopted and promulgated by the Collector under the provisions of this Resolution.

(C) Fraudulently affix to any deed which evidences the exercise of the privilege upon which the tax is imposed by this Resolution, any stamp certificate which has been cut, torn or removed from any other deed upon which a tax is imposed by this Resolution, or any forged or counterfeited stamp certificate, or any impression of any forged or counterfeited stamp certificate.

(D) Knowingly or wilfully prepare, keep, sell, offer for sale, or have in his possession, any forged or counterfeited stamp certificate.

Section 11. All taxes imposed by this Resolution not paid when due shall bear interest at the rate of one-half (1/2) of one (1%) percent per month until paid.

Section 12. All taxes imposed by this Resolution, together with interest from the due date shall be recovered as other debts of like character are recovered.

Section 13. The tax imposed by this Resolution shall become a lien upon the lands, tenements or hereditaments, or any interest therein, lying, being and situate, wholly or in part, within the boundaries of the Borough of Gettysburg, Adams County, Pennsylvania, which lands, tenements, hereditaments or interest therein, are described in or conveyed or transferred by deed which is the subject of the tax imposed, assessed and levied by this Resolution, said lien to begin at the time when the tax under this Resolution is due and payable and continue until discharged by payment or in accordance with law, and the Solicitor is authorized to file a Municipal or Tax Claim in the Court of Common Pleas of Adams County in accordance with law.

Section 14. The Collector shall furnish to said Borough of Gettysburg a proper bond in an amount to be fixed by Gettysburg Borough Council with such surety or sureties as it may approve, conditioned upon the effective and faithful performance of his duties as such Collector.

Section 15. Any person violating any of the provisions of this Resolution shall be liable to a penalty not exceeding three hundred (\$300.00) Dollars for each and every offense, and further, shall be required to pay the amount of the tax, together with interest as is otherwise provided for in this Resolution, which should have been paid and upon default in the payment of the same for ten days shall be subject to thirty days' imprisonment.

Section 16. The provisions of this Resolution are severable and if any section, clause, sentence, part or provisions thereof shall be held



illegal, invalid, or unconstitutional, the decision of the court shall not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this Resolution. It is hereby declared to be the intent of the Borough of Gettysburg, Adams County, Pennsylvania, that this Resolution would have been adopted, if such illegal, invalid or unconstitutional section, clause, sentence, part or provisions had not been included herein.

Section 17. The tax levied under this Resolution shall go into effect the 1st day of July, 1978.

ADOPTED by the Borough Council of Borough of Gettysburg, this 10th day of April, 1978.

Attest:

Hazel A. Billman  
Secretary

Gerald D. Shealer (SEAL)  
President

READOPTED by the Borough Council of Borough of Gettysburg this 12th day of June, 1978.

Gerald D. Shealer  
President

ATTEST:

Hazel A. Billman  
Secretary

APPROVED this 13th day of June, 1978.

[Signature]  
Mayor

RESOLUTION IMPOSING A TAX AT THE RATE OF  $\frac{1}{2}$  of 1%  
ON NET PROFITS AND ON EARNED INCOME OF RESIDENTS  
OF THE BOROUGH OF GETTYSBURG EARNED ON OR AFTER  
JULY 1, 1978, PRESCRIBING METHODS OF COLLECTION  
AND REPORTING AND PRESCRIBING PENALTIES FOR THE  
VIOLATION OF THE RESOLUTION

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BE IT RESOLVED BY THE BOROUGH COUNCIL OF THE BOROUGH OF GETTYSBURG,  
PURSUANT TO THE AUTHORITY GRANTED BY ACT NO. 511, APPROVED DECEMBER 31, 1965,  
AND KNOWN AS THE "LOCAL TAX ENABLING ACT OF 1965", AS AMENDED, AS FOLLOWS:

SECTION I - INCORPORATION OF STATUTE

101. The provisions of Section 13 of the Local Tax Enabling Act (Act No. 511 of 1965), as amended, are incorporated herein by reference, and in the event that the provisions of this Resolution are interpreted as being in conflict with the said Section 13, the provisions of Section 13 shall be controlling.

SECTION II - DEFINITIONS

201. In accordance with the provisions of the above mentioned Act, the following words and phrases when used in the Resolution shall have the meaning ascribed to them in this section as follows:

"Association" - A partnership, limited partnership, or any other unincorporated group of two or more persons.

"Business" - An enterprise, activity, professions or any other undertaking of an unincorporated nature conducted for profit or ordinarily conducted for profit whether by a person, partnership, association or any other entity.

"Corporation" - A corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other state, territory, foreign country or dependency.

"Current Year" - The calendar year for which the tax is levied.

"Domicile" - The place where one lives and has his permanent home and to which he has the intention of returning whenever he is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the place where a man has voluntarily fixed the habitation of himself and his family not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home. In the case of businesses, or associations, the domicile is that place considered as the center of business affairs and the place where its functions are discharged.

"Earned Income" - Salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representatives for services rendered, whether directly or through an agent, and whether in cash or in property; not including however, wages or compensation paid to persons on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness, disability or retirement or payments arising under workmen's compensation acts, occupational disease acts and similar legislation, or payments commonly recognized as old age benefits, retirement pay, or pensions paid to persons retired from service after reaching a specific age or after a stated period of employment or payments commonly known as public assistance, or unemployment compensation benefits or payments made by any governmental agency or payments to reimburse expenses or payments made by employers or



labor unions for wage and salary supplemental programs, including, but not limited to, programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, social security and retirement.

"Income Tax Officer or Officers" - Person, public employee or private agency designated by the Borough Council of the Borough of Gettysburg to collect and administer the tax on earned income and profits.

"Employer" - A person, partnership, association, corporation, institution, governmental body or unit or agency, or any other entity employing one or more persons for a salary, wage, commission or other compensation.

"Net Profits" - The net income from the operation of a business, profession, or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in such business, profession or other activity, but without deduction of taxes based on income.

"Non-resident" - A person, partnership, association or other entity domiciled outside the Borough of Gettysburg.

"Person or Individual" - A natural person.

"Preceding Year" - The calendar year before the current year.

"Resident" - A person, partnership, association or other entity domiciled in the Borough of Gettysburg.

"Succeeding Year" - The calendar year following the current year.

"Taxpayer" - A person, partnership, association or any other entity required hereunder to file a return of earned income or net profits, or to pay a tax thereon.

### SECTION III - IMPOSITION OF TAX

301. A tax for general revenue purposes at the rate of one-half of one per cent ( $1/2$  of 1%) is hereby imposed on earned income and net profits to the full extent permitted by the Local Tax Enabling Act of 1965 (Act No. 511 of 1965), as amended, including net profits and earned income as herein defined, earned by residents of the Borough of Gettysburg on and after July 1, 1978. The tax hereby imposed shall be and become effective on the first day of July 1978 and shall continue in force and effect from year to year thereafter.

### SECTION IV - PAYMENT OF TAX

#### Net Profits and Earned Income

401. Annual Income Tax Return. Every taxpayer shall on or before April 15 of the succeeding year, make and file with the officer on a form prescribed or approved by the officer, a final return showing the amount of earned income or net profits received during the period beginning January 1, of the current year, and ending on December 31 of the current year, the total amount of tax due thereon, the amount paid thereon, the amount of tax thereon that has been withheld pursuant to the provisions relating to the collection at source and the balance of the tax due. At the time of filing the final return, the taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

402. Declaration and Payment of Tax.

#### A. Net Profits



of the current year, make and file with the officer on a form prescribed or approved by the officer, a declaration of his estimated net profits during the period beginning January 1 and ending December 31 of the current year, and pay to the officer in four equal quarterly installments the tax due thereon as follows: the first installment at the time of filing the declaration, and the other installments on or before June 15 of the current year, September 15 of the current year, and January 15 of the succeeding year, respectively.

(2) Any taxpayer who first anticipates any net profit after April 15 of the current year shall make and file the declaration hereinabove required on or before June 15 of the current year, September 15 of the current year, or December 31 of the current year, whichever of these dates next follows the date on which the taxpayer first anticipates such net profit, and pay to the officer in equal installments the tax due thereon on or before the quarterly payment dates which remain after the filing of the declaration.

(3) Any taxpayer may, in lieu of paying the fourth quarterly installment of his estimated tax, elect to make and file with the officer on or before January 31 of the succeeding year the final return as hereinabove required.

(4) The officer is hereby authorized to provide by regulation for the making and filing of adjusted declarations of estimated net profits, and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required anticipates additional net profits not previously declared or finds that he has overestimated his anticipated net profits.

(5) Every taxpayer who discontinues business prior to December 31 of the current year shall, within thirty (30) days after the discontinuance of business, file his final return as hereinabove required and pay the tax due.

403. Earned Income Not Subject to Withholding. Every taxpayer who is employed for a salary, wage, commission, or other compensation and who received any earned income not subject to the provisions relating to collection at source, shall:

(1) Make and file with the officer on a form prescribed or approved by the officer, an annual return setting forth the aggregate amount of earned income not subject to withholding from him during the period beginning January 1 and ending December 31 of the current year, and such other information as the officer may require and pay to the officer the amount of tax shown as due thereon on or before April 15 of the succeeding year, or

(2) Make and file with the officer on a form prescribed or approved by the officer, a quarterly return on or before April 30 of the current year, July 31 of the current year, October 31 of the current year, and January 31 of the succeeding year, setting forth the aggregate amount of earned income not subject to withholding by him during the three-month periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year and December 31 of the current year, respectively, and subject to the tax, together with such other information as the officer may require. Every taxpayer making such return shall, at the time of filing thereof, pay to the officer the amount of tax shown as due thereon.

As provided under Section 201 of the Resolution, the term "current year" as applied to the year 1978 shall mean the period commencing July 1, 1978, and ending December 31, 1978.

#### SECTION V - COLLECTION AT SOURCE

501. Every employer having an office, factory, workshop, branch, warehouse, or other place of business within the Borough of Gettysburg who employs one or more persons, other than domestic servants, for a salary, wage, commission,



or other compensation, who has not previously registered, shall, within fifteen days after becoming an employer, register with the officer, his name and address and such other information as the officer may require.

502. Every employer having an office, factory, workshop, branch, warehouse or other place of business within the Borough of Gettysburg who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall deduct at the time thereof, from resident employees the tax imposed by this Resolution on the earned income due to his employee or employees, and shall, on or before the fifteenth of every month if withheld taxes exceed fifty (\$50) dollars monthly, pay to the officer the amount of taxes deducted during the preceding period. Employers deducting less than fifty (\$50) dollars monthly shall pay to the officer the amount of taxes deducted on or before the fifteenth of the month following the end of each quarter. Such return, unless otherwise agreed upon between the officer and the employer, shall show the total earned income of all such employees during such period, and the total tax deducted therefrom and paid with the return.

503. On or before February 28 of the succeeding year, every employer shall file with the officer:

(1) An annual return showing the total amount of earned income paid, the total amount of tax deducted, and the total amount of tax paid to the officer for the period beginning January 1 of the current year and ending December 31 of the current year.

(2) A return withholding statement for each employee employed during all or any part of the period beginning January 1 of the current year and ending December 31 of the current year, setting forth the employee's name, address and social security number, the amount of earned income paid to the employee during said period, the amount of tax deducted, the political subdivisions imposing the tax upon such employee, the amount of tax paid to the officer. Every employer shall furnish two (2) copies of the individual return to the employee for whom it is filed.

504. Every employer who discontinues business prior to December 31 of the current year shall, within thirty (30) days after the discontinuance of business file the returns and withholding statements hereinabove required and pay the tax due.

505. Every employer who willfully or negligently fails to or omits to make the deductions required by this section shall be liable for payment of taxes which he was required to withhold to the extent that such taxes have not been recovered from the employee.

506. The failure or omission of any employer to make the deductions required by this section shall not relieve any employee from the payment of the tax or from complying with the requirements of this Resolution relating to the filing of declarations and returns.

#### SECTION VI - POWERS AND DUTIES OF OFFICER

601. It shall be the duty of the officer to collect and receive the taxes, fines and penalties imposed by this Resolution. It shall also be his duty to keep a record showing the amount received by him from each person or business paying the tax and the date of such receipt.

602. The income tax officer, before entering upon his official duties under this Resolution, shall give and acknowledge a bond to the Borough Council of the Borough of Gettysburg such as will comply with the provisions of Section 13 (V) (b) of Act No. 511 of the 1965 Session of the Pennsylvania General Assembly approved December 31, 1965, as amended.



603. The officer charged with the administration and enforcement of the provisions of this Resolution is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Resolution, including provisions for the re-examination and correction of declarations and returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to make refunds in case of overpayment for any period of time not to exceed six (6) years subsequent to the date of payment of the sum involved, and to prescribe forms necessary for the administration of this Resolution. No rule or regulation of any kind shall be enforceable unless it has been approved by resolution by the Borough Council of the Borough of Gettysburg. A copy of such rules and regulations currently in force shall be available for public inspection.

604. The officer shall refund, on petition of and proof by the taxpayer, earned income tax paid on the employee's (taxpayer's) ordinary and necessary business expenses, to the extent that such expenses are not paid by taxpayer's employer.

605. The officer and agents designated by him are hereby authorized to examine the books, papers, and records of any employer or of any taxpayer or of any person whom the officer reasonably believes to be an employer or taxpayer, in order to verify the accuracy of any declaration or return, or if no return was filed, to ascertain the tax due. Every employer and every taxpayer and every person whom the officer reasonably believes to be an employer or taxpayer, is hereby directed and required to give the officer or to any agent designated by him the names, facilities, and opportunity for such examination and investigation, as are hereby authorized.

606. Any information gained by the officer, his agents, or by any other official or agent of the Borough of Gettysburg, as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this Resolution, shall be confidential, except for official purposes and except in accordance with a proper judicial order or as otherwise provided by law.

607. The officer is authorized to establish different filing, reporting and payment dates for taxpayers whose fiscal years do not coincide with the calendar year.

#### SECTION VII - SUIT FOR COLLECTION OF TAX

701. The officer may sue in the name of the Borough of Gettysburg for the recovery of taxes due and unpaid under this Resolution.

702. Any suit brought to recover the tax imposed by this Resolution shall be begun within three (3) years after such tax is due, or within three (3) years after the declaration or return has been filed, whichever date is later; provided, however, that this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:

(1) Where no declaration or return was filed by any person although a declaration or return was required to be filed by him under the provisions of this Resolution, there shall be no limitation.

(2) Where an examination of the declaration or return filed by any person, or any other evidence relating to such declaration or return in the possession of the officer, reveals a fraudulent evasion of taxes, there shall be no limitation.

(3) In the case of substantial understatement of tax liability of twenty five per cent (25%) or more, but no fraud, suit shall be begun within six (6) years.



(4) Where any person has deducted taxes under the provisions of this Resolution and has failed to pay the amounts so deducted to the officer, or where any person has willfully failed or omitted to make the deductions required by this Resolution, there shall be no limitation.

(5) This section shall not be construed to limit the Borough of Gettysburg from recovering delinquent taxes by any other means provided by law.

703. The officer may sue for recovery of an erroneous refund provided such suit is made or begun two (2) years after making such refund, except that the suit may be brought within five (5) years if it appears that any part of the refund was induced by fraud or the misrepresentation of material fact.

#### SECTION VIII - INTEREST AND PENALTIES

801. If for any reason the tax is not paid when due, interest at the rate of six per cent (6%) per annum on the amount of said tax, and an additional penalty of one half of one per cent (1/2 of 1%) 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 penalties herein imposed.

#### SECTION IX - FINES AND PENALTIES FOR VIOLATION OF RESOLUTION

901. Any person who fails, neglects or refuses to make any declaration or return required by this Resolution, any employer who fails, neglects or refuses to register or pay the tax deducted from his employees, or fails, neglects or refuses to deduct or withhold the tax from his employees, any person who refuses to permit the officer or any agent designated by him to examine his books, records and papers, and any person who knowingly makes any incomplete, false or fraudulent return, or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this Resolution shall, upon conviction thereof before any Justice of the Peace, alderman or magistrate or court of competent jurisdiction, be sentenced to pay a fine of not more than Five Hundred (\$500.00) Dollars for each offense and costs, and in default of payment of said fine and costs to be imprisoned for a period of not exceeding thirty (30) days.

902. Any person who divulges any information which is confidential under the provisions of this Resolution shall, upon conviction thereof before any Justice of the Peace, alderman, or magistrate, or court of competent jurisdiction, be sentenced to pay a fine of not more than Five Hundred (\$500.00) Dollars for each such offense and costs, and in default of payment of said fines and costs to be imprisoned for a period not exceeding thirty (30) days.

903. The failure of any person to receive or procure forms required for making the return required by this Resolution shall not excuse him from making such return.

#### SECTION X - CREDIT OR DEDUCTION FOR PAYMENT OF TAX TO OTHER POLITICAL SUBDIVISIONS OR STATES

1001. Taxpayers under this Resolution shall be allowed such credit or deduction from their liability for the tax imposed by this Resolution for taxes paid to other taxing authorities as is provided by the Local Tax Enabling Act, Act No. 511 of the 1965 Session of the Pennsylvania General Assembly, as amended, approved December 31, 1965.

SECTION XI - SEVERABILITY

1101. The provisions of this Resolution are severable. If any sentence, clause or section of this Resolution is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect nor impair any of the remaining provisions, sentences, clauses or sections of this Resolution. It is hereby declared to be the intent of the Borough Council of the Borough of Gettysburg that this Resolution would have been adopted had such unconstitutional, illegal or invalid sentence, clause, or section had not been included therein.

ADOPTED by the Borough Council of the Borough of Gettysburg this  
10th day of April, 1978.

BOROUGH OF GETTYSBURG

BY: Gerald D. Sheeler  
President

ATTEST:

Hazel A. Dillman  
Secretary

READOPTED by the Borough Council of the Borough of Gettysburg this  
12th day of June, 1978.

BOROUGH OF GETTYSBURG

By: Gerald D. Sheeler  
President

ATTEST:

Hazel A. Dillman  
Secretary

APPROVED this 13th day of June, 1978.

[Signature]  
Mayor