

AN ORDINANCE BY THE TOWNSHIP OF CATHARINE PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF A TAX FOR GENERAL REVENUE PURPOSES UPON SALARIES, WAGES, COMMISSIONS AND OTHER EARNED INCOME AFTER JULY 1, 1966, BY RESIDENTS OF THE TOWNSHIP OF CATHARINE, BLAIR COUNTY, PENNSYLVANIA, AND ON NET PROFITS EARNED AFTER JULY 1, 1966, OF BUSINESSES, PROFESSIONS, AND OTHER ACTIVITIES CONDUCTED BY THE RESIDENTS OF THE SAID TOWNSHIP; REQUIRING THE FILING OF RETURNS AND GIVING INFORMATION BY EMPLOYERS AND THOSE SUBJECT TO THE SAID TAX; IMPOSING UPON EMPLOYERS THE DUTY OF COLLECTING THE SAID TAX AT THE SOURCE; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF THE SAID TAX AND IMPOSING PENALTIES.

BE IT ORDAINED AND ENACTED by the Board of Supervisors of Catharine Township and it is hereby ordained by authority of the same that in pursuance of the authority granted to the Township Supervisors within the Commonwealth of Pennsylvania, Act No. 511 of the General Assembly of the Commonwealth of Pennsylvania, approved December 31, 1965, known as "The Local Tax Enabling Act."

SECTION 1. Unless otherwise expressly stated, the following terms shall have for the purpose of this ordinance, the meaning herein and hereinafter indicated:

A. The term "association" shall mean a partnership, limited partnership, or any other unincorporated group of two or more persons.

B. The term "business" shall include any enterprise, activity, profession 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.

C. The term "corporation" shall mean any 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.

D. The term "employer" shall mean any 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.

E. The term "earned income" shall mean all salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in profit.

F. The term "net profits" shall mean the net income in the operation of a business, profession, or other activity, except corporation, 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 upon income.

G. The term "calendar year" shall mean the calendar year for which the tax is levied.

H. The term "person" shall include natural person, partnership, association, firm or fiduciary. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to associations, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

I. The term "resident" shall mean a person, partnership, association or other entity domiciled within the limits of the Township of Catharine, Blair County, Pennsylvania.

J. The term "taxpayer" shall mean 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.

K. The term "collector of taxes" shall mean such person as Catharine Township Supervisors by resolution may appoint to collect and receive the taxes imposed by this ordinance.

The singular shall include the plural and the masculine shall include the feminine and neuter.

SECTION 2. The Imposition of Tax. The following taxes are hereby imposed for general revenue purposes of the Township of Catharine, Blair County, Pennsylvania.

A. One-half of one (1%) per cent of the earned income after the First day of July, 1966, by residents.

B. One-half of one (1%) per cent of the net profits earned after the First day of July, 1966, of businesses, professions, and other activities conducted by residents.

The taxes levied under A. of this Section shall relate to and be imposed upon compensation paid by an employer or on his behalf to any person who is employed by or renders services to or for him. The taxes levied under B. of this Section shall relate to and be imposed upon the net profits of any business, profession or enterprise carried on by any person or owner, or proprietor, either individually or in association with some other person or persons.

Said tax shall first be levied, collected and paid with respect to salaries, wages, commissions and other compensation earned from and after

the first day of July, 1966, and with respect to the net profits of businesses, professions and other activities earned during that part of the calendar year of 1966 beginning from and after the first day of July, 1966.

SECTION 3. Returns and Payment of Tax. Each taxpayer whose earnings or profits are subject to the tax imposed by this ordinance shall on or before April 15, 1967 make and file a return with the Collector of Tax of the Township of Catharine, Blair County, Pennsylvania, on a form furnished by or obtainable from said Collector of Tax, setting forth the aggregate amount of salary, wages, and other compensation, or net profits earned by him during the preceding year and subject to the said tax, together with such other pertinent information as the Collector of Tax of the said Township may require.

The return shall also show the amount of the tax imposed by and payable under this ordinance on such earnings and profits. The taxpayer making the return shall, at the time of filing thereof, pay to the Collector of the Tax of the Township of Catharine, the amount of taxes shown thereon as being due. Provided further, that where any portion of the tax so due shall have been deducted at the source and shall have been paid to the Collector of the Tax of the said Township by the person making such deductions pursuant to the provisions of Section 4 of this ordinance; or where any portion of said tax shall have been paid by such taxpayer pursuant to the provisions of Section 5 of this ordinance, credit for the amount so paid shall be taken and shall be deducted from the total amount shown to be due, so that the balance only, if any, shall be due and payable at the time of the filing of the return.

The Collector of the Tax of the Township of Catharine is hereby authorized to provide by regulation, subject to the approval of the Solicitor of the Township, that the return of any employer or employers showing the amount of the tax deducted by the said employer or employers from salaries, wages

or commissions of an employee and duly paid by him or them to the Tax Collector of the said Township, shall be accepted as the return required by an employee whose sole income, subject to the tax or taxes under this ordinance, is such salary, wages or commissions.

SECTION 4. Collection at the Source. Each employer within the limits of the Township of Catharine who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct at the time of the payment thereof, the tax of one-half of One (1%) per cent of salaries, wages, commissions or other compensation due by the said employer to the said employee and shall make a quarterly return on dates specified herein and pay the amount of the tax deducted during said quarter to the Tax Collector of the said Township. The quarterly return shall be made on or before April 30th for all taxes deducted during the quarter beginning January 1st and ending March 31st; on or before July 31st for the quarter beginning April 1st and ending June 30th; on or before October 31st for the quarter beginning July 1st and ending September 30th; and on or before January 31st for the quarter beginning October 1st and ending December 31st for the preceding year.

On or before February 28, 1967 each employer shall file a return setting forth the names and addresses and residences of such employees of said employer during all or any part of the preceding year, the amount of salaries, wages, commissions, or other compensation earned during such preceding year by each of such employees; the amount of taxes deducted and paid to the Collector of the Tax of the said Township for each said employee and the total so paid for all employees, together with such other pertinent information as the Collector of the Tax of said Township may require.

SECTION 5. Declarations. Every taxpayer who anticipates any income which is not subject to the provisions of Section 4 hereof, shall file

a declaration of the estimated tax, the taxable year beginning January 1, 1966 and ending December 31, 1966. Such declaration shall be filed on or before April 30, 1966 by all such taxpayers. Such declaration shall be filed upon a form furnished by the Collector of the Tax of the said Township, which form may simply state that the figures used in making such declaration are the figures used in making the declaration of the estimate for the Federal Income Tax, provided that it is understood that such figures may be modified according to the provisions of this ordinance so that the declaration required by this Section shall set forth only such income as is taxable under the provisions of this ordinance.

Such declaration of estimated tax to be paid to the Township of Catharine, Blair County, Pennsylvania, shall be accompanied by a payment of at least one-fourth of the estimated annual tax and at least a similar amount for such year shall be paid on or before July 31, 1966, October 31, 1966, and January 31, 1967 of each year. Provided, however, that such estimate may be amended at the time of the making of any quarterly payment, and provided further, that on or before April 15, 1967, a final return shall be filed and any balance which may be due the said Township shall be paid therewith. Should it then appear that such taxpayer has paid more than the amount to which the said Township was entitled under the provisions of this ordinance, a refund of the amount so overpaid shall be made.

SECTION 6. Duties of the Tax Collector of the Township. It shall be the duty of the receiver of taxes to collect and receive a tax imposed by this ordinance. He shall collect and receive all such taxes, shall furnish a receipt for their payment, shall keep a record showing the amount received by him from each taxpayer under this ordinance and the date of such receipt. He shall pay over all taxes received by him to the Treasurer of the Township

of Catharine, and shall submit his records to the auditors of the accounts of the said Township.

SECTION 7. Enforcement. Rules and Regulations; Inquisitorial Powers of the Collector of the Tax of the Township.

A. The Collector of the Tax of the Township of Catharine, Blair County, Pennsylvania, is hereby charged with the enforcement of the provisions of this ordinance and is hereby empowered subject to the prior approval of the Solicitor of the said Township, to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this ordinance, including provisions for the re-examination and correction of returns and payments.

B. The Collector of the Tax of the said Township or any agent or employee authorized in writing by said Collector, is empowered to examine the books, papers and records of any employer, or supposed employer, or of any taxpayer or supposed taxpayer in order to verify the accuracy of any return made, or if no return is made, to ascertain the amount of the tax imposed by this ordinance which is or may be due. Every such employer or supposed employer or taxpayer or supposed taxpayer is hereby directed and required to give the Collector of the Tax of the Township or to his duly authorized agent or employee, the means, facilities and opportunity for such examination as are authorized hereby. The Collector of the Tax of the said Township is hereby authorized to examine any person under oath concerning any income which was or should have been returned to taxation and to this end may compel the production of books, papers, and records, and the attendance of any and all persons before him, whether as parties or witnesses, whom he believes to have knowledge of such income.

C. Any information gained by the Collector of the Tax of said Township or any other official or agent of the said Township, as a result of any returns, investigations, hearings or verifications required, authorized or held under and by virtue of the provisions of this ordinance, shall be confidential, except for official purposes and except in accordance with proper judicial order, or as otherwise provided by law, and any person, official or agent divulging such information shall be subject to a fine or penalty not to exceed \$300.00 and costs for each offense, or in default of payment of any fine and costs imposed to undergo imprisonment for a period not to exceed ninety days.

SECTION 8. Interest and Penalties. All taxes imposed by this ordinance remaining unpaid after they become due shall bear interest in addition to the amount of the unpaid tax, at the rate of six (6%) per cent per annum, and the person upon whom said taxes are imposed shall be liable, further, to a penalty of one-half (1/2) of one per centum of the amount of the

*112 For School portion*  
*1970*

unpaid tax for each month or fraction of a month for which such taxes remain overdue and unpaid.

SECTION 9. Collection of Unpaid Taxes. All taxes imposed by ordinance, together with all interest and penalties, shall be recoverable by action at law to be instituted by the Solicitor of the said Township in the name of the said Township, as other debts of like amount are recoverable.

SECTION 10. Violations, Penalties. Any person who shall fail, neglect or refuse to make any return required by this ordinance, or any employer who shall fail, neglect or refuse to deduct the tax from the employees at the source and pay all the same to the Collector of the Tax of the Township of Catharine, Pennsylvania, as required by this ordinance, or any taxpayer who shall fail, neglect or refuse to pay the tax, penalties, and interest imposed by this ordinance, or any person who shall refuse to permit the Collector of the Tax of the said Township, or any agent or employee appointed by him in writing, to examine such person's books, records and papers, or who shall knowingly make any incomplete false or fraudulent return, or who shall do or attempt to do anything whatsoever, to avoid the full disclosure of the amount of earnings or profits for the purpose of avoiding payment of the whole or any part of the tax imposed by this ordinance, shall be subject to a fine or penalty of One hundred (<sup>500</sup>~~\$100.00~~) Dollars and costs of prosecution for each <sup>PER MONTH</sup> and every such offense and in default of payment of any fine and costs imposed, shall undergo imprisonment for a period not exceeding thirty (30) days. Any such fine or penalty thus imposed shall be for the use of the Township of Catharine, Blair County, Pennsylvania and shall be in addition to any other penalty imposed by any other section of this ordinance.

The failure of any employer or any taxpayer to receive or procure a return form shall not excuse him from making a return.



SECTION 11. Whenever any employer shall deduct the tax prescribed by this ordinance from the wages earned by his employee, such deductions shall be credited as a payment of the said tax due from the said employee, even should the employer default, abscond, or in some manner fail to pay the tax so deducted, over to the Township. However, in no event would the employer be released from liability to pay said taxes, so withheld by him, over to the Collector of the Tax of the Township.

SECTION 12. Applicability. This ordinance shall not apply to any person or property as to whom or which it is beyond the legal power of the Township of Catharine to impose the tax or duties herein provided.

SECTION 13. Construction. If any sentence, clause or section or part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not effect or impair any of the remaining provisions, sentences, clauses, or sections or parts of this ordinance. It is hereby declared as the intent of the Township of Catharine that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part hereof not been included herein.

SECTION 14. Effective Date. This ordinance shall become and be effective thirty (30) days after its adoption and approval.

SECTION 15. Repeal. Any ordinance or part of an ordinance of the Township of Catharine, Blair County, Pennsylvania, conflicting with this ordinance or any part thereof, is hereby repealed insofar as the same effects this ordinance.

ORDAINED AND ENACTED at a regular meeting of the Board of Supervisors of the Township of Catharine held this 27th day of February, 1966.

Catharine Township Supervisors

W. Rob. Dietzler

L. Carl Ferry

Ernest E. Grove

ATTEST:

Chas. H. Weaver  
Secretary

**AMENDMENT 1 TO ORDINANCE #15, CATHARINE TOWNSHIP  
WAGE TAX ORDINANCE, DATED 5 FEBRUARY 1966**

IT IS HEREBY ENACTED AND ORDAINED by the Board of Supervisors of Catharine Township, Blair County, Pennsylvania, that Ordinance #15 be amended as follows:

1. In Section 10 of Ordinance 15, the term "One Hundred (\$100) Dollars" shall be replaced with the term "Five Hundred (\$500) DOLLARS".
2. Adding the following sentence after the last sentence in Section 10:  
"Each thirty (30) days that a person continues in violation of the provisions of this section shall constitute a separate offense punishable as provided herein."
3. The provisions of this ordinance are severable and if any section, subsection, clause, sentence or part thereof shall be held or declared illegal, invalid or unconstitutional by any court of competent jurisdiction, the decision shall not affect or impair any of the remaining sections, subsection, clauses, sentences or parts thereof of this ordinance, it is hereby declared to be the intent of the Board of Supervisors that this ordinance would have been adopted if such illegal, invalid or unconstitutional section, subsection, clause, sentence or part thereof had not been included herein.
4. Ordinance #15 is hereby ratified and confirmed except as amended by this ordinance.
5. This ordinance shall become effective five (5) days after enactment.

DULY ENACTED at a meeting of the Board of Supervisors of the Township of Catharine on this the 3rd day of February, 2003.

CATHARINE TOWNSHIP BOARD OF SUPERVISORS

CHAIRMAN:

[Signature]

ATTEST:

SUPERVISOR:

Bruce R. Lufford

SUPERVISOR:

Ralph J. Kispali

SECRETARY

[Signature]