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PART 1

EARNED INCOME TAX

§101. Incorporation of Statute.

Provisions of §6913 of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 PS §901-24 (1982) as 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 §6913, this Part designates the option selected, and except as wherein hereinafter specifically provided otherwise.

(Ord. 1450, 12/13/2005, §1)

§102. Incorporation of Court Order.

The provisions of the Court of Common Pleas of Mercer County, Pennsylvania, dated November 29, 2005, is incorporated herein by reference thereto authorizing the Borough of Greenville to levy an assessment, the rate of taxation on wages, salaries, commissions and other earned income in excess of the limit allowable by 53 PS §6908.

(Ord. 1450, 12/13/2005, §2)

§103. Imposition of Tax.

1. A tax for the general revenue purposes of 1.5% is hereby imposed on:
 - A. Salaries, wages, commissions and other compensation earned or paid on or after January 1, 2006, and until this Part is repealed expressly or by implication, on or after January one of any year, by residents of the Borough of Greenville; and
 - B. On the net profits earned on or after January 1, 2006, or until this Part is repealed expressly or by implication, on or after January 1 of any year, of businesses, professions or other activities conducted by such residents.
2. Imposition of Tax on Non-residents. Tax for the general purposes of 1.25% is hereby imposed on:
 - A. Salaries, wages, commissions and other compensation earned or paid on or after January 1, 2006, and until this Part is repealed expressly or by implication, on or after January 1 of any year, by non-residents of the Borough of Greenville for work done or services performed or rendered in the Borough of Greenville; and

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- B. On net profits earned on or after January 1, 2006, or on or after January 1 of any year, of businesses, professions or other activities conducted in the Borough of Greenville by non-residents.
3. The tax levied under subsections 1(A) and 2(A) 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 render services to him. The tax levied under subsections 1(B) and 2(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 as owner or proprietor, either individually or association with some other person or persons.

(Ord. 1450, 12/13/2005, §3)

§104. Payment of Tax and Returns.

Every person whose salaries, wages, commissions and all other compensation earned or paid, and net profits earned from businesses, professions or other activities are subject to the tax imposed by this part, shall on or before April 15 of the succeeding year, make and file with the income tax officer, on a form prescribed or approved by that officer, a final return showing his or her name and address, name and place of his or her business or employment and employer, the aggregate amount of his or her salaries, wages, commissions and other compensation earned or paid or net profits earned from any businesses, professions or other activities conducted during the preceding year, the amount of tax due thereon, the amount of like tax paid thereon to any other political subdivision of the Commonwealth or elsewhere, the amount of tax thereon that has been withheld at source by employer, and the balance due; together with such other pertinent information as may be required. Further, at the time of filing such a final return, such person shall pay to the income tax officer, the tax or balance of tax due; and provided further, that every taxpayer who discontinues business prior to December 31 of the current year shall, within 30 days after the discontinuance of business, file his final return as above required and pay the tax due.

(Ord. 1450, 12/13/2005, §4)

§105. Collection at Source.

1. Every employer having an office, factory, workshop, branch, warehouse or other place of business within the Borough of Greenville who employs one or more persons for a salary, wage, commission or other compensation shall register with the officer, deduct the tax imposed by this Ordinance on the earned income of his employee or employees and shall make and file 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, file a return and pay to the officer the amount of taxes deducted during the preceding three months periods ending March 31, June 30, September 30 and December 31 of the current year, respectively. In addition thereto,

every employer shall also file final returns to the officer and the amount of taxes deducted all as provided in §6913, iv of the Local Tax Enabling Act.

2. The return, unless otherwise agreed upon between the officer and the employer, shall show the name and social security number of each employee, the earned income of each employee during the preceding three month period, the tax deducted, the political subdivision imposing the tax upon the employee, the total earned income of all such employees during such preceding three month period, and the total tax deducted and paid with the return. Any employer, who for two of the preceding four quarterly periods has failed to pay over the proper amount of tax to the Borough, may be required by the officer to file his return and pay the tax monthly. In such cases, payments of tax shall be made to the officer on or before the last day of the month succeeding the month for which the tax was withheld.
3. On or before February 28 of the succeeding year, every employer shall file with the officer:
 - A. 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;
 - B. 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 the employee and the amount of tax paid to the officer. Every employer shall furnish two copies of the individual return to the employee for whom it is filed.

(Ord. 1450, 12/13/2005, §5)

§106. Income Tax Officer/Administration.

Council shall by resolution designate a person, public employee or private agency to collect and administer the tax on earned income and net profits. The income tax officer shall collect and receive all such taxes, shall furnish a receipt for their payment, and shall keep a record showing the amount received by the income tax officer from such taxpayer and the date of each receipt. The income tax officer shall furnish a bond as required by the Local Tax Enabling Act and shall have such other duties and powers as are now provided or as may hereinafter be provided by the Local Tax Enabling Act.

(Ord. 1450, 12/13/2005, §6)

§107. Interest and Penalties for Late Payment.

If for any reason the tax is not paid when due, interest at the rate of 6% per annum on the amount of said tax, and an additional penalty of 1/2% 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 such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

(Ord. 1450, 12/13/2005, §7)

§108. Penalties for Violations.

1. Any person who fails, neglects or refuses to make or file a return as required by this Part, any employer who fails, neglects or refuses to register or to 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 him, 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 salaries, wages, commissions or other compensation earned or paid or net profits in order to avoid the payment of the whole or any part of the tax imposed by this Part, shall, upon conviction, therefore before any District Justice, or Court of competent jurisdiction, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and in default of payment, to be imprisoned for a period not to exceed 30 days. Except as otherwise provided by the Local Tax Enabling Act, every employer who willfully and negligently fails or omits to make the deductions required by this Section shall be, in addition to the fines and penalties prescribed herein, be liable for the payment of the taxes which he was required to hold to the extent that those taxes have not been recovered from the employee. The failure or omission of the employer to make the deductions required by this Section shall not relieve the employee from the payment of the tax or from complying with the requirement of this Part relating to the filing of returns.
2. The failure of any person to receive or procure the necessary form required for making or filing the returns as required by this Part shall not excuse him from making and filing a return.
3. Any person who divulges any information which is otherwise confidential under the provisions of this Part or the Local Tax Enabling Act, shall, upon conviction thereof, before any District Justice or court of competent jurisdiction, be sentenced to pay a fine of not more than \$100 for each offense, and costs, and in default of payment, to be imprisoned for a period not exceeding 30 days.

4. The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this Part.

(Ord. 1450, 12/13/2005, §8)

PART 2

EMERGENCY AND MUNICIPAL SERVICES TAX

§201. Short Title.

This Part, and any supplements and amendments thereto, shall be known and may be cited as the "Greenville Borough Emergency and Municipal Services Tax Ordinance."

(Ord. 887, 2/22/1966, §1; as amended by Ord. 1448, 12/13/2005, §I)

§202. Definitions.

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

BOROUGH — the area within the corporate limits of the Borough of Greenville.

EMPLOYER — an individual, partnership, association, 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.

FISCAL YEAR — the 12 month period beginning January 1 and ending December 31 in any tax year.

HE, HIS or HIM — shall mean and indicate the singular and plural number as well as male, female and neuter gender.

INDIVIDUAL — any person, male or female, engaged in any occupation, trade or profession within the corporate limits of the Borough.

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

TAX — the emergency and municipal services tax in the amount of \$5 levied by this Part.

TAX RECEIVER — the person designated by the Borough of Greenville for the collection of the Emergency and Municipal Services Tax imposed by this Part.

(Ord. 887, 2/22/1966, §2; as amended by Ord. 1448, 12/13/2005, §§II – IV)

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§203. Levy.

For purposes of (1) road construction and/or maintenance; (2) Police, Fire and/or Emergency Services; and/or (3) reduction of property taxes, the Borough of Greenville hereby levies a tax upon the privilege of engaging in an occupation during the fiscal year. Each individual who exercises such privilege shall pay the tax in the amount of \$52 in accordance with this Part. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Borough of Greenville; provided, however, that there is hereby exempted from this tax any person whose total income from all sources is less than \$1,000 per annum.

(Ord. 887, 2/22/1966, §3; as amended by Ord. 1448, 12/13/2005, §V)

§204. Duties of Employers.

Each employer within the Borough of Greenville, as well as each employer outside the Borough of Greenville but engaging in business within the Borough of Greenville, is hereby charged with the duty of collecting the said tax of \$52 per year, in accordance with the terms of this Part, from each employee who engaged in an occupation, as herein defined, for the benefit of said employer or in the service of said employer within the Borough of Greenville during the fiscal year. Such employer shall make a return and payment of said tax to the Tax Receiver, and each such employer is hereby authorized to deduct said tax from each such employee, whether or not such employee is paid by salary, wages, commission and whether or not part or all of such services are performed within the Borough of Greenville.

(Ord. 887, 2/22/1966, §4; as amended by Ord. 1448, 12/13/2005, §VI)

§205. Returns.

Each employer shall prepare and file a return showing a computation of the tax on forms to be supplied to him by the receiver of taxes. If the employer fails to file the return and pay the tax, whether or not he makes collection of it from the salary, wages or commissions paid by him to any employee, the employer shall be responsible for the payment of the tax in full and as though the tax had originally been levied against him.

(Ord. 887, 2/22/1966, §5)

§206. Dates for Determining Tax Liability and Payment.

1. As to each taxpayer employed for any length of time on or before March 31 of any year, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the receiver of taxes and pay the receiver of taxes the full amount of all such taxes on or before April 30 of that year. Thereafter, as to each taxpayer for whom no prior deduction has been made, who

is employed for any length of time in any of the three month periods ending June 30, September 30 and December 31, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the receiver of taxes and pay to the receiver of taxes the full amount of all taxes deducted for each three month period on or before July 31 and October 31 of the tax year, and January 31 of the following year. [A.O.]

2. Any employer who discontinues business or ceases operation shall, within 15 days after discontinuing business or ceasing operation, file the return hereinabove required and pay the tax to the receiver of taxes.

(Ord. 887, 2/22/1966, §6; as amended by A.O.)

§207. Individuals Engaged in More Than One Occupation.

Each individual who shall have more than one occupation within the Borough shall be subject to the payment of this tax on his principal occupation and his principal employer shall deduct this tax and deliver to him evidence of deduction on a form to be furnished to the employer by the receiver of taxes, which form shall be evidence of deduction having been made and when presented to any other employer shall be authority for such employer to not deduct this tax from the employee's wages, but to include that employee on his return by setting forth his name and address, and the name and account number of the employer who deducted this tax.

(Ord. 887, 2/22/1966, §7)

§208. Self-Employed Individuals.

All self-employed individuals who perform services of any type or kind, engage in any occupation or profession within the Borough, shall be required to comply with this Part and pay the tax to the receiver of taxes on June 15, 1966, or as soon afterward as he engages in an occupation.

(Ord. 887, 2/22/1966, §8)

§209. Employers and Self-Employed Individuals Residing Beyond the Corporate Limits of the Borough.

All employers and self-employed individuals residing or having their place of business outside the Borough, but who perform services of any type or kind or engage in any occupation or profession within the Borough do by virtue thereof agree to be bound by and subject themselves to the provisions, penalties and regulations promulgated under this Part with the same force and effect as though they were residents of the Borough. Further, any individual engaged in an occupation within the Borough and an employee of a nonresident employer may, for the purpose of this Part, be considered a self-employed

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person, and in the event this tax is not paid the Borough shall have the option of proceeding against either the employer or employee for the collection of this tax as provided in §212.

(Ord. 887, 2/22/1966, §9)

§210. Refund of Taxes.

If any individual, as defined in §202, has paid or has deducted the tax, and if at the end of the calendar year, it is determined that said individual has not earned \$1,000, an application made to the receiver of taxes and submitting satisfactory proof thereof, shall entitle him to the return or refund of the tax paid or deducted.

(Ord. 887, 2/22/1966, §10)

§211. Administration of Tax.

1. It shall be the duty of the receiver of taxes 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.
2. The Manager is hereby charged with the administration and enforcement of this Part and is hereby charged and empowered to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the examination of the payroll records of any employer subject to this Part, the examination and correction of any return made in compliance with this Part 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 this receiver shall have the right to appeal to the Court of Common Pleas of Mercer County, as in other cases provided.
3. The receiver of taxes 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 receiver of taxes the means, facilities and opportunity for such examination.

(Ord. 887, 2/22/1966, §11)

§212. Suits for Collection.

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

2. If for any reason the tax is not paid when due, interest at the rate of 6% on the amount of the 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 the tax for nonpayment. Where suit is brought for the recovery of this tax, the individual liable for the tax shall, in addition, be responsible and liable for the costs of collection.

(Ord. 887, 2/22/1966, §12)

§213. Fine and Penalty.

Whoever makes any false or untrue statements on any return required by this Part, or who refuses inspection of his books, records or accounts in his custody and control setting forth the number of employees subject to this tax who are in his employment, or whoever fails or refuses to file any return required by this Part, shall upon conviction be subject to a fine not to exceed \$600 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days. 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 refuses to file a return required by this Part.

(Ord. 887, 2/22/1966, §13; as amended by A.O.)

§214. Saving Clause.

1. Nothing contained in this Part shall be construed to empower the Borough to levy and collect the tax hereby imposed on any occupation not within the taxing power of the Borough under the Constitution of the United States and the laws of the Commonwealth.
2. If the tax hereby imposed under the provisions of this Part shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or the laws of the Commonwealth 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.

(Ord. 887, 2/22/1966, §15)

PART 3

REALTY TRANSFER TAX

§301. Short Title.

This Part shall be known as the "Realty Transfer Tax Ordinance" of the Borough of Greenville.

(Ord. 940, 5/13/1969; as revised by A.O.)

§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 Borough of Greenville, 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. 940, 5/13/1969; as revised by A.O.)

§303. Definitions.

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

BOROUGH — the Borough of Greenville.

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 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 §302.

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FAMILY FARM CORPORATION — a corporation of which at least 75% of its assets are devoted to the business of agriculture and at least 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, but 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 descendants 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 Borough, 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, 90% or more of the ownership interest in which is held by 35 or fewer persons and which:

- A. Derives 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 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, consists 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 30 years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

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

VALUE –

- A. In the case of any bona fide sale of real estate at arm'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;

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- C. In the case of an easement or other interest in real estate, the value of which is not determinable under subsection (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. 940, 5/13/1969; as revised by A.O.)

§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 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 30 days of acceptance of such document or within 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 Borough Council; under the authority of that Act shall during the time such duplication of the tax exists, except as hereinafter otherwise provided, be 1/2 of the rate and such 1/2 shall become effective without any action on the part of the Borough Council; provided, however, that the Borough 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 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. 940, 5/13/1969; as revised by A.O.)

§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. 940, 5/13/1969; as revised by A.O.)

§306. Excluded Transactions.

1. 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 of 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 year from the date of condemnation.
 - B. A document which the Borough 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 year shall be subject to tax as if the grantor were making such transfer.

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- 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 subsection.
- 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 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 transferrer for commercial purposes.
 - R. A transfer to a conservancy which possesses a tax exempt status pursuant to §501(c)(3) of the Internal Revenue Code of 1986, (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 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 \$1 or less.
 - V. Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.
2. 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. 940, 5/13/1969; as revised by A.O.

§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 pur-

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poses of this Section, corporations and associations are entities separate from their members, partners, stockholders and shareholders.

(Ord. 940, 5/13/1969; as revised by A.O.

§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, 90% or more of the total ownership interest in the company within a period of three 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 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. 940, 5/13/1969; as revised by A.O.

§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. 940, 5/13/1969; as revised by A.O.)

§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. 940, 5/13/1969; as revised by A.O.)

§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. 940, 5/13/1969; as revised by A.O.)

§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 Borough 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 Borough.
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.

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3. On or before the tenth of each month, the recorder shall pay over to the Borough all local realty transfer taxes collected, less 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 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. 940, 5/13/1969; as amended by A.O.)

§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. 940, 5/13/1969; as revised by A.O.)

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

(Ord. 940, 5/13/1969; as revised by A.O.)

§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 Borough, 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 Mercer County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. §7101 et seq., its supplements and amendments.

(Ord. 940, 5/13/1969; as revised by A.O.

§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. 940, 5/13/1969; as revised by A.O.

§317. Regulations.

The Recorder of Deeds of Mercer 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.

(Ord. 940, 5/13/1969; as revised by A.O.

PART 4
PER CAPITA TAX

§401. Levy.

By authority vested in the Borough by the Local Tax Enabling Act, as amended, there is hereby levied and assessed, for general revenue purposes an annual per capita tax of \$5 upon each resident of the Borough over 18 years of age, which tax shall be in addition to all other taxes levied and assessed by the Borough pursuant to any other laws of the Commonwealth. The tax imposed by this Part shall continue from year to year without the necessity of re-enactment unless or until amended or repealed.

(Ord. 1273, 12/30/1992; as amended by A.O.)

§402. Collection by Tax Collector.

The per capita tax shall be collected by the elected or appointed tax collector of the Borough in the same manner and at the same time as other Borough taxes are collected, as provided by the Local Tax Collection Law of 1945, as amended and supplemented. In connection with the authority vested in him by this Section for the collection of the per capita tax, the tax collector is hereby vested empowered with and authorized to use all the statutory rights and remedies vested in him by law with respect to the collection of other Borough taxes insofar as the same are applicable, and the procedures, rights and remedies set forth in the Local Tax Collection Act, as amended and supplemented, are hereby incorporated in this Part by reference. The tax collector's salary, as fixed for collecting Borough taxes, shall include the collection of this per capita tax and he shall not be entitled to any additional compensation for any of his duties or work under this Part.

(Ord. 1273, 12/30/1992)

§403. Taxpayer's Liability for Tax.

The per capita is hereby made a personal obligation of each taxpayer subject to the tax to the same extent as is provided by law with respect to other Borough taxes.

(Ord. 1273, 12/30/1992)

§404. Discounts and Penalties.

All per capita taxes levied and assessed under the provisions of this Part shall become due and payable, shall be subject to the same discounts and penalties and shall be collected in accordance with the provisions of the Act of Assembly of the Commonwealth of Pennsylvania, known as the Local Tax Enabling Act of December 31, 1965, P.L. 1257,

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its amendments and supplements and the Local Tax Collection Law of May 25, 1945, P.L. 1050, its amendments and supplements, as applicable.

(Ord. 1273, 12/30/1992)

PART 5

LERTA

§501. Definitions.

As used in this Part:

DETERIORATED PROPERTY — any property except property used primarily for residential purposes, owned by any individual, association or corporation and located in a deteriorating area as hereinafter defined or any such property which has been the subject of an order by a governmental agency requiring such property to be vacated or demolished by reason of noncompliance with any law, ordinance or regulation.

DETERIORATING AREA — that area that has been designated the "enterprise zone" by the Pennsylvania Department of Commerce.

IMPROVEMENT — construction or reconstruction including alterations and additions, having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains a higher standard of safety, health or economic use or amenity or is brought into compliance with any law, ordinance or regulation governing such standard. Ordinary upkeep and maintenance shall not be considered an improvement.

(Ord. 1295, 10/11/1994, Art. I)

§502. Exemption.

There is hereby exempted from real property taxation the assessed valuation of improvements to deteriorated properties within deteriorating area in the amounts and in accordance with the provisions and limitations set forth in §§503 and 504 of this Part. The tax exemption herein provided shall apply to all such improvements commenced by construction on the ground on and after July 1, 1994.

(Ord. 1295, 10/11/1994, Art. II)

§503. Limitations.

The tax exemption set forth in §502 above shall be limited to a tax exemption of the assessed value of the improvements to deteriorated property, within the deteriorating area provided such improvements are in compliance with applicable laws during the entire period of exemption.

(Ord. 1295, 10/11/1994, Art. III)

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§504. Tax Exemptions.

The following schedule of percentage of tax exemption shall apply to all properties satisfying the provisions and limitations set forth in this Part:

ELIGIBLE TAX YEAR	PERCENTAGE OF TAX EXEMPTION ON ELIGIBLE ASSESSMENT
1	100
2	80
3	60
4	40
5	20

(Ord. 1295, 10/11/1994, Art. IV)

§505. Applicability.

1. The exemption hereinbefore authorized shall be upon the property exempted and shall terminate upon the sale or exchange of the property.
2. The exemption schedule in effect at the time of the initial request for exemption shall apply to the cost of improvement exempted and any subsequent amendments to this Part after the initial request shall not apply to the exemption granted.

(Ord. 1295, 10/11/1994, Art. V)

§506. Procedure.

1. Any applicant desiring a tax exemption pursuant to this Part shall apply to the Office of Code Enforcement on a form provided by such office whether or not a building permit is required.
2. A copy of such request shall be forwarded to the Mercer County Board of Assessment and Revision of Taxes. Thereafter, such Board shall, after completion of the improvement, assess the value of the improvement separately, calculate the amounts of the assessment eligible for tax exemption in accordance with the limits established in this Part and notify both the taxpayer and the Borough of said reassessment and of the amounts of the assessment eligible for an exemption may be taken by the taxpayer or by the Borough as provided by law.

3. The form herein prescribed shall require the following verified information:
 - A. The date the building permit was issued for such improvements, if applicable.
 - B. A description of the improvement.
 - C. The estimated cost of the improvement.
 - D. The person or persons performing the work on the improvement.
 - E. The location of the property being improved.
 - F. A statement as to whether or not the property has been condemned or is in violation of the requirements of any law or ordinance and, if so, the name of the condemnor or the agency issuing the violation notice.
 - G. Any additional information that the County Assessment Office or the Code Enforcement Office may require to apply the provisions of this Part.
4. The application provisions set forth in this Part shall be deemed to be mandatory. Failure of any person desiring a tax exemption to comply with the application requirements contained herein shall be conclusively presumed to be a waiver of any right to claim a real estate exemption as provided by this Part.

(Ord. 1295, 10/11/1994, Art. VI)

PART 6

LOCAL TAXPAYERS BILL OF RIGHTS

§601. Adoption.

The Local Taxpayer's Bill of Rights attached hereto¹ is hereby adopted by and for the Borough of Greenville, together with the accompanying notices as the official procedure for tax appeals relating to Earned Income Tax.

(Res. 2004-3, 3/9/2004)

¹ Editor's Note: Local Taxpayers Bill of Rights and all notices and procedures are on file at the Borough office.

PART 7

MUNICIPAL CLAIM AND TAX COLLECTION

§701. Short Title.

This Part shall be known as the Municipal Claim and Tax Collection Ordinance.

(Ord. 1426, 2/10/2004)

§702. Collection.

Hereinafter, for every delinquent claim, charge, tax, assessment, levy or obligation owed to the Borough of Greenville, there shall be added to such claim, charge, tax, assessment, levy or obligation such attorney's fees, charges and expenses incurred in the collection process subsequent to proper notification to taxpayers of the intent to impose attorney's fees on delinquent obligations. Such additional charges shall be collected in addition to such interest and penalties as are allowed by law. They shall further be collected in the same manner and with the full authority as other municipal claims of any nature, and shall be deemed to be a municipal claim and collectable and lienable as such.

(Ord. 1426, 2/10/2004)

§703. Fees.

1. Such fees shall be reasonable and the same are hereby established in a fee rate as attached hereto and made a part hereof as Schedule "A".² Said schedule of fees is hereby deemed to be reasonable, fair and necessary in order to allow the Borough to collect such sums due it. This schedule may be amended by ordinance.
2. Any person or entity empowered to collect sums on behalf of the Borough is directed to add such fees as are incurred to the extent allowed and set forth on Schedule "A". Such sums collected pursuant to this Part shall be in addition to any tax, penalty, interest, costs or fees already part of the delinquent account or assessment.
3. Attorney fees incurred to the extent set forth on Schedule "A" shall be added to all unpaid real estate tax claims of any nature arising or imposed subsequent to the date of adoption of this Part, or which become delinquent or are re-determined to be delinquent subsequent to this date. Prior to the time when such fees are added to any underlying claim, the tax collector shall first give the taxpayer such notice as required by law. The tax collector or other collector shall so notify the taxpayer

² Schedule A is included at the end of this chapter.

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by sending such notice to the taxpayer's last known address by mailing notices in the manner prescribed by the Act of the Pennsylvania General Assembly, known as Act 20 of 2003.

(Ord. 1426, 2/10/2004)

§704. Administrative Charge.

Any administrative fee and all costs incurred in mailing a notice of delinquency, not to exceed \$50, shall be added to the unpaid claim.

(Ord. 1451, 2/14/2006, §1)

§705. Interest.

Interest will be assessed upon all delinquent unpaid municipal claims and taxes at a rate of 10% per annum and added to the unpaid claim.

(Ord. 1451, 2/14/2006, §2)

§706. Assessment of Legal Fees.

1. Greenville Borough hereby approves the following fee schedule to compensate its attorneys for the collection of unpaid claims, which fees shall be added to the unpaid claim.³
2. The amount of fees determined as set forth above are fair and reasonable for the services to be provided and shall be added to the Greenville Borough's claim in each account.
3. There shall be added to the above amounts the reasonable out-of-pocket charges, costs, expenses, commissions and fees such as but not limited to, postage, title searches, prothonotary fees and Sheriff fees.
4. The amount of charges, expenses, commissions and fees determined as set forth above shall be added to the Greenville Borough's claim in each account.

(Ord. 1451, 2/14/2006, §3)

§707. Collection Procedures.

The following collection procedures are hereby established in accordance with the Act:

³ This fee schedule is located at the end of this Part as Schedule B.

- A. At least 30 days prior to assessing or imposing attorney fees in connection with the collection of an account, the Greenville Borough or its designee shall mail or cause to be mailed, by certified mail, return receipt requested, a notice of such intention to the taxpayer or other entity liable for the account (the property owner).
- B. If the certified mail notice is undelivered, then, at least 10 days prior to the assessing or imposing such attorney fees, the Greenville Borough or its designee shall mail or cause to be mailed, by first class mail, a second notice to the property owner.
- C. All notices required by this Part shall be mailed to the property owner's last known post office address as recorded in the records or other information of the Greenville Borough, or such other address as it may be able to obtain from the County Office of Assessment and Revision of Taxes.
- D. Each notice as described above shall include the following:
 - (1) The type of tax or other charge, the date it became due and the amount owed, including penalty and interest;
 - (2) A statement of the Greenville Borough's intent to impose or assess attorney fees within 30 days after the mailing of the first notice, or within 10 days after the mailing of the second notice;
 - (3) The manner in which the assessment or imposition of attorney fees may be avoided by payment of the account; and
 - (4) The place of payment for Accounts and the name and telephone number of the Greenville Borough representative designated as responsible for collection matters.

(Ord. 1451, 2/14/2006, §3)

§708. Related Action.

The proper officials of the Greenville Borough are hereby authorized and empowered to take such additional action as they may deem necessary or appropriate to implement this Part.

(Ord. 1451, 2/14/2006, §4)

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§709. Delinquent Tax Collector Appointed.

Portnoff Law Associates, LTD is hereby retained for the collection of delinquent real estate taxes in accordance with the fee schedule set forth in this ordinance and with the contract entered into with the Borough of Greenville incorporated by reference herein.

(Ord. 1451, 2/14/2006, §5)