

## Chapter 182

### TAXATION

#### ARTICLE I Earned Income Tax

- § 182-1. Definitions.
- § 182-2. Imposition of tax.
- § 182-3. Credit to out-of-state residents.
- § 182-4. Declaration and payment of tax.
- § 182-5. Collection at source.
- § 182-6. Powers and duties of Income Tax Officer.
- § 182-7. Suit for collection of tax.
- § 182-8. Interest and penalties.
- § 182-9. Payment and refunds.
- § 182-10. Appointment of Income Tax Officer.
- § 182-11. Applicability of tax.
- § 182-12. Reciprocal agreements.
- § 182-13. Violations and penalties.
- § 182-14. Statutory authority.

#### ARTICLE II Realty Transfer Tax

- § 182-15. Imposition of tax.
- § 182-16. Responsibility for payment.
- § 182-17. Definitions.
- § 182-18. Payment out of proceeds of judicial sale.
- § 182-19. Evidence of payment.
- § 182-20. Enforcement official.
- § 182-21. Stamp.
- § 182-22. Assessment of tax for property partly outside Borough.
- § 182-23. Document to contain value of property.
- § 182-24. Interest on unpaid taxes.

- § 182-25. Documents to bear stamp.
- § 182-26. Violations and penalties.
- § 182-27. Effectiveness.
- § 182-28. Collection agent.

#### ARTICLE III Payment of Taxes

- § 182-29. Discounts and penalties.

#### ARTICLE IV Local Taxpayers Bill of Rights

- § 182-30. Taxpayer notice.
- § 182-31. Rules and regulations.
- § 182-32. Disclosure statement.
- § 182-33. Form of petition for appeal and refund.
- § 182-34. Administration of appeal procedures.
- § 182-35. Appeal procedures approved.
- § 182-36. When effective.

#### ARTICLE V Emergency and Municipal Services Tax

- § 182-37. Definitions.
- § 182-38. Imposition of tax.
- § 182-39. Exemption.
- § 182-40. Amount of tax.
- § 182-41. Duty of employers.
- § 182-42. Returns; liability of employers.
- § 182-43. Dates for determining tax liability and payment.
- § 182-44. Individuals engaged in more than one occupation.

§ 182-45. Self-employed individuals.

§ 182-51. Powers and duties of Tax Collection Officer.

§ 182-46. Employers and self-employed individuals residing beyond corporate limits of Borough.

§ 182-52. Payment and refunds.

§ 182-47. Administration of tax.

§ 182-53. Appointment of Tax Collection Officer.

§ 182-48. Suits for collection.

§ 182-54. Applicability of tax.

§ 182-49. Prohibited acts.

§ 182-55. Reciprocal agreements.

§ 182-50. Saving clause.

§ 182-56. Violations and penalties.

**[HISTORY: Adopted by the Borough Council of the Borough of Camp Hill as indicated in article histories. Amendments noted where applicable.]**

---

ARTICLE I

**Earned Income Tax**

**[Adopted 12-21-1965 by Ord. No. 710, approved 12-21-1965; amended in its entirety 1-25-1966 by Ord. No. 712, approved 1-25-1966]**

**§ 182-1. Definitions.**

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

**ASSOCIATION** — A partnership, limited partnership or any other unincorporated group of two or more persons.

**BUSINESS** — An 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.

**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 voluntarily fixed place of habitation of a person, 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. **[Amended 12-9-1987 by Ord. No. 891, approved 12-9-1987]**

**EARNED INCOME** — 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 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 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.

**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.

**INCOME TAX OFFICER or OFFICER** — The person, public employee or private agency designated by the Borough Council of Camp Hill to collect and administer the tax on earned income and net profits.

**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.

**NONRESIDENT** — A person, partnership, association or other entity domiciled outside the Borough of Camp Hill.

**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 Camp Hill.

**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.

**§ 182-2. Imposition of tax.**

A. A tax for general revenue purposes of 1% is hereby imposed on the following:  
**[Amended 12-9-1987 by Ord. No. 891, approved 12-9-1987]**

- (1) Salaries, wages, commissions and other compensation earned on and after January 1 by individual residents of the Borough of Camp Hill.

- (2) Salaries, wages, commissions and other compensation earned on and after January 1 by individual nonresidents of the Borough of Camp Hill in the Borough of Camp Hill.
  - (3) Net profits earned on and after January 1 by residents of the Borough of Camp Hill.
  - (4) Net profits earned on and after January 1 in the Borough of Camp Hill by nonresidents of the Borough of Camp Hill.
- B. The tax levied under Subsection A(1) and (2) above shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to a person who is employed by him. The tax levied under Subsection A(3) and (4) above shall relate to and be imposed on the net profits of any business, profession or other activity carried on by any person or persons.
- C. Every corporation which is subject to the Pennsylvania corporate net income tax or exempt from the Pennsylvania corporate net income tax and every foreign corporation which is subject to the Pennsylvania franchise tax or exempt from the Pennsylvania franchise tax shall be exempt from the tax imposed by this article.
- D. The tax levied by this article shall be applicable to salaries, wages, commissions and other compensation and to net profits earned in the period beginning January 1 and ending December 31 of each year. **[Amended 12-9-1987 by Ord. No. 891, approved 12-9-1987]**

**§ 182-3. Credit to out-of-state residents. [Added 8-12-1981 by Ord. No. 847, approved 9-11-1981]**

- A. Payment of any tax on income to any state other than Pennsylvania or to any political subdivision located outside the boundaries of Pennsylvania by residents of said other state or said political subdivision shall, to the extent that such income includes salaries, wages, commissions or other compensation or net profits of businesses, professions or other activities, but in the manner and in such proportions as hereinafter set forth, be credited to and allowed as a deduction from the liability of such person for any other tax on salaries, wages, commissions, other compensation or net profits of businesses, professions or other activities imposed by any political subdivision or school district for which the Greater West Shore Wage Tax Bureau collects a tax imposed pursuant to the Act of December 31, 1965, P.L. 1257, Act 511, as amended.<sup>1</sup>
- B. The out-of-state resident entitled to the credit or deduction provided in Subsection A hereof shall have the local earned income tax that is imposed by this article deducted from said person's earned income by said person's employer, and said out-of-state resident who receives net profits for businesses, professions or other activities shall file a quarterly return, together with an appropriate tax payment for said quarter. When said out-of-state resident files his or her final return, together with evidence of having paid a similar tax to the jurisdiction of his residence, a credit or deduction will be allowed in

---

1. Editor's Note: See 53 P.S. § 6901 et seq.

proportion to the concurrent period from which the taxes are imposed by or for the political subdivision of the other state but not in excess of the amount previously paid for the concurrent period.

**§ 182-4. Declaration and payment of tax. [Amended 12-9-1987 by Ord. No. 891, approved 12-9-1987]**

A. Net profits.

- (1) Every taxpayer who reasonably expects that he will earn any taxable net profits during the period between January 1 and December 31 of the current year shall, on or before April 15, make and file with the income tax officer, on a form prescribed by the income tax officer, a declaration of his estimated net profits for the period beginning January 1 and ending December 31 of the current year, setting forth the estimated amount of net profits reasonably expected by him for said period and subject to the tax, the amount of estimated tax imposed by this article on such estimated net profits and such other relevant information as the income tax officer may require. The taxpayer making the declaration shall, at the time of filing thereof, pay the Borough of Camp Hill 1/4 of the estimated tax shown as due thereon, and such taxpayer shall thereafter pay 1/4 of the estimated tax in each of three installments as follows: one installment on or before June 15, one installment on or before September 15 and the last installment on or before January 15 of the succeeding year.
- (2) A taxpayer who, on April 15, did not reasonably expect that he would earn any taxable net profits during the period between January 1 and December 31 and who, subsequent to April 15, reasonably expects that he will earn taxable net profits on or before December 31 shall make and file, on or before June 15, September 15 or January 15 of the succeeding year, whichever of these dates next follows the date on which the taxpayer first reasonably expects such net profits, a declaration similar to that required under the foregoing Subsection A(1). The taxpayer making the declaration shall, at the time of filing thereof, pay to the Borough of Camp Hill the estimated tax shown as due thereon; provided, however, that the taxpayer shall have the right to pay the estimated tax in equal installments on or before the quarterly installment payment dates which remain after the filing of the declaration.
- (3) The Income Tax 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 shall thereafter either reasonably expect additional net profits not previously declared or find that he has overestimated his net profits.
- (4) Final returns.
  - (a) On or before April 15 of the succeeding year, every taxpayer who has earned taxable net profits shall make and file with the Income Tax Officer, on a form prescribed by him, a final return showing all of such net profits for the

period beginning January 1 and ending December 31 of the current year, the total amount of tax due, the amount of estimated tax paid under the provisions of this section and the balance due. When the return is made for a fiscal year different from the calendar year, the return shall be made within 105 days from the end of said fiscal year. The percentage of the total net profits of any calendar or fiscal year of a taxpayer beginning or ending within the period beginning January 1 and ending December 31 to which the tax imposed by this article shall be applicable shall be equal to the same percentage of such total net profits as the number of days in any such year within such period bears to the total number of days in any such year.

- (b) 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.
  - (c) On or before January 31 of the succeeding year, a taxpayer may, in lieu of paying his fourth quarterly installment of his estimated tax, elect to file his final return with the Income Tax Officer and make final payment or claim refund, as the case may be.
- (5) 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 hereinabove required and pay the tax due or demand refund or credit in the case of overpayment.

B. Salaries, wages, commissions and other compensation.

- (1) Every taxpayer who is employed on a salary, wage, commission or other compensation basis and who reasonably expects to earn any taxable earnings not subject to the provisions of § 182-5 of this article relating to the collection at source shall, on or before April 15 of the current year, make and file with the Income Tax Officer a declaration of his estimated total amount of taxable salaries, wages, commissions and other compensation for the period beginning January 1 and ending December 31 of the current year, the estimated amount of tax thereon that will be deducted therefrom pursuant to § 182-5 of this article, the estimated amount of tax imposed by this article that will not be deducted therefrom pursuant to § 182-5 and such other relevant information as the Income Tax Officer may require. In preparing his declaration of estimated taxable salaries, wages, commissions and other compensation taxable under this article, the taxpayer shall use the same amounts with respect to such items as he shall have used in preparing his declaration of estimated tax for the current year for federal income tax purposes, if such taxpayer shall be required to file any such last-mentioned declaration.
- (2) A taxpayer who, on April 15 of the current year, did not reasonably expect that he would earn any salaries, wages, commissions and other compensation not subject to the provisions of § 182-5 of this article relating to the collection at source during the period between January 1 and December 31 and who, subsequent to April 15, reasonably expects that he will earn salaries, wages, commissions and

other compensation not subject to the provisions of § 182-5 of this article on or before December 31 shall make and file, on or before June 15, September 15 or January 15 of the succeeding year, whichever of these dates next follows the date on which the taxpayer first reasonably expects that he will earn such salaries, wages, commissions and other compensation, a declaration similar to that required under the immediately foregoing Subsection B(1). The taxpayer making the declaration shall, at the time of filing thereof, pay to the Borough of Camp Hill the estimated tax shown as due thereon; provided, however, that the taxpayer shall have the right to pay the estimated tax in equal installments on or before the quarterly installment payment dates which remain after the filing of the declaration.

- (3) The Income Tax Officer is hereby authorized to provide by regulation for the making and filing of adjusted declarations of estimated salaries, wages, commissions and other compensation and for the payments of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required shall thereafter either reasonably expect additional salaries, wages, commissions and other compensation not previously declared or find that he has overestimated his salaries, wages, commissions and other compensation.
- (4) Final return.
  - (a) On or before April 15 of the succeeding year, every taxpayer who has received taxable salaries, wages, commissions and other compensation shall make and file with the Income Tax Officer, on a form prescribed by him, a final return showing all such salaries, wages, commissions and other compensation earned during the period beginning January 1 and ending December 31 of the current year, the total amount of tax due thereon, the amount of estimated tax thereon paid under the provisions of this section, if any, and the amount, if any, of tax thereon that has been withheld pursuant to the provisions of § 182-5 of this article and the balance of tax due. On or before January 31 of the succeeding year, a taxpayer may, in lieu of paying his fourth quarterly installment of his estimated tax, elect to file his return with the Income Tax Officer and make final payment or claim refund, as the case may be.
  - (b) 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.

**§ 182-5. Collection at source.**

- A. Every employer within the Borough of Camp Hill who employs one or more persons on a salary, wage, commission or other compensation basis, other than domestic servants, shall deduct, at the time of the payment thereof, the tax imposed by this article on the salaries, wages, commissions and other compensation due to his employee or employees and shall, 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, make and file with the

Income Tax Officer, on a form prescribed by the Income Tax Officer, a return setting forth the taxes so deducted for the preceding quarterly periods ending March 31, June 30, September 30 and December 31, respectively. **[Amended 12-9-1987 by Ord. No. 891, approved 12-9-1987]**

- B. On or before February 28 of the succeeding year, every such employer shall file with the Income Tax Officer, on forms prescribed by him: **[Amended 12-9-1987 by Ord. No. 891, approved 12-9-1987]**
- (1) An annual return showing the total amount of salaries, wages, commissions and other compensation earned by his employee or employees on which a tax is imposed by this article, the total amount of tax deducted and the total amount of tax paid to the Borough of Camp Hill in respect of salaries, wages, commissions and other compensation earned by his employee or employees during the period beginning January 1 of the current year and ending December 31 of the current year.
  - (2) A return in respect of each person who was an employee during all or any part of the period beginning January 1 and ending December 31 and who earned, during such period, any salaries, wages, commissions or other compensation subject to the tax imposed by this article, setting forth the employee's name, address and social security number, the amount of such salaries, wages, commissions or other compensation earned by the employee during said period, the amount of tax deducted therefrom and such other relevant information as the Income Tax Officer may require. Every employer shall furnish a copy of the individual return to the employee in the respect of whom it was filed.
- C. Every employer who discontinues business prior to December 31 of the current year shall, within 30 days after the discontinuance of business, file the returns hereinabove required and pay the tax due.
- D. The failure or omission of any employer to make the deduction required by this section shall not relieve any employee from the payment of the tax or from complying with the requirements of this article relating to the filing of declarations and returns.
- E. If an employer makes a deduction of tax as required by this section, the amount deducted shall constitute, in the hands of such employer, a trust fund held for the account of the Borough of Camp Hill as beneficial owner thereof, and the employee from whose salaries, wages, commissions or other compensation such tax was deducted shall be deemed to have paid such tax.

**§ 182-6. Powers and duties of Income Tax Officer.**

- A. It shall be the duty of the Income Tax Officer to collect and receive the taxes, fines and penalties imposed by this article. It shall also be his duty to keep a record showing the amount received by him from each taxpayer or employer paying the tax and, if paid by such taxpayer or employer in respect of another taxpayer, the name of such other taxpayer and the date of such receipt.

- B. The Income Tax Officer is hereby charged with the administration and enforcement of the provisions of this article and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this article, including provisions for the reexamination 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 prescribe forms necessary for the administration of this article.
- C. The Income Tax Officer and agents designated, in writing, by him are hereby authorized to examine the books, papers and records of any taxpayer or employer in order to verify the accuracy of any declaration or return or, if no declaration or return was filed, to ascertain the tax due. Every taxpayer and employer is hereby directed and required to give the Income Tax Officer or to any agent so designated by him the opportunity for such examinations and investigations as are hereby authorized.
- D. Any information gained by the Income Tax Officer, his agents or by any other official, agent or employee of the Borough of Camp Hill as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this article shall be confidential and shall not be disclosed to any person except for official use in connection with the administration or enforcement of this article or as otherwise provided by law.
- E. Any taxpayer or employer aggrieved by any action of the Income Tax Officer shall have the right of appeal as provided by law.

**§ 182-7. Suit for collection of tax.**

- A. The Income Tax Officer may sue in the name of the Borough of Camp Hill for the recovery of taxes due and unpaid under this article.
- B. Any suit brought to recover the tax imposed by this article shall be begun within three years after such tax is due or within three years after a 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 article.
  - (2) In the case of a false or fraudulent declaration or return with the intent to evade tax.
  - (3) Where any employer has deducted taxes under the provisions of this article and has failed to pay the amounts so deducted to the Borough of Camp Hill.
  - (4) In the case of substantial understatement of tax liability of 25% or more, and no fraud, suit shall be begun within six years.
- C. The Income Tax Officer may sue for recovery of an erroneous refund, provided that such suit is begun two years after making such refund, except that the suit may be brought

within five years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

- D. This section shall not be construed to limit the Borough of Camp Hill from recovering delinquent taxes by any other means provided by this act.<sup>2</sup>

**§ 182-8. Interest and penalties.**

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 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 taxpayer or employer liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

**§ 182-9. Payment and refunds.**

The Income Tax Officer is hereby authorized to accept payment of the amount of tax claimed by the Borough in any case where any person disputes the validity or amount of the Borough's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the Income Tax Officer, the amount of the overpayment shall be refunded or credited to the taxpayer or employer who paid.

**§ 182-10. Appointment of Income Tax Officer.**

The Borough Council shall, by resolution hereafter to be adopted, designate such person, persons, firm or corporation as Income Tax Officer at such rate of compensation as it shall deem appropriate, whose term shall expire at the end of the year for which appointed. The designated Income Tax Officer shall have the powers and duties prescribed in this article.

**§ 182-11. Applicability of tax.**

- A. The tax imposed by this article shall not apply:
- (1) To any person as to whom it is beyond the legal power of the Borough of Camp Hill to impose the tax herein provided for under the Constitution of the United States and the Constitution and laws of the Commonwealth of Pennsylvania.
  - (2) To the net profits of any institution or organization operated for public, religious, educational or charitable purposes, to an institution or organization not organized or operated for private profit or to a trust or a foundation established for any of said purposes.

---

2. Editor's Note: "This act" refers to the Local Tax Enabling Act, 53 P.S. § 6901 et seq.

- B. This section shall not be construed to exempt any employer from the duty of collecting the tax at source from his employees and paying the amount collected the Borough of Camp Hill under the provisions of § 182-5 of this article.

**§ 182-12. Reciprocal agreements.**

The Borough Council may enter into reciprocal agreements with other municipalities pertaining to the collection of tax moneys from nonresidents and payment to the respective municipalities of residence which have a tax which would preempt the tax herein imposed on nonresidents.

**§ 182-13. Violations and penalties. [Amended 3-10-1970 by Ord. No. 774, approved 3-10-1970]**

- A. Any person who fails, neglects or refuses to make any declaration or return required by this article, any employer who fails, neglects or refuses to pay the tax deducted from his employees and any person who refuses to permit the Income Tax Officer or any agent properly designated by him to examine his books, records and papers and any person who makes any incomplete, false or fraudulent return to avoid the payment of the whole or any part of the tax imposed by this article shall, upon conviction thereof before the District Justice, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and in default of payment of said fine and costs, to be imprisoned in the Cumberland County Jail for a period not exceeding 30 days.
- B. Any person, employer or corporation who, except as permitted by the provisions of § 182-6D of this article, divulges any information which is confidential under the provisions of said subsection shall, upon conviction thereof before any District Justice, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and in default of payment of said fine and costs, to be imprisoned in the Cumberland County Jail for a period not exceeding 30 days.
- C. The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this article or other laws. 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.
- D. The failure of any taxpayer or employer to receive or procure the forms required for making any declaration or return required by this article shall not excuse him from making such declaration or return.

**§ 182-14. Statutory authority.**

This article is enacted under the authority of the Act of June 25, 1947, P.L. 1145, as amended, and the authority of the Act of December 31, 1965, P.L. 1257, Act 511, the Local Tax Enabling Act.<sup>3</sup>

---

3. Editor's Note: See 53 P.S. § 6901 et seq.

ARTICLE II  
**Realty Transfer Tax**  
[Adopted 12-27-1967 by Ord. No. 744, approved 12-27-1967]

**§ 182-15. Imposition of tax.**

Pursuant to the authority granted in Act 511, Act of December 31, 1965, P.L. 1257, known as the "Local Tax Enabling Act," as amended and supplemented,<sup>4</sup> a tax for the purpose of providing revenue for general Borough purposes is hereby levied, assessed and imposed on the privilege of transferring title to or interest in real property situate within said Borough at the rate on 1% of the value of said real property or interests therein.

**§ 182-16. Responsibility for payment.**

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, without regard to the place where the making, executing, delivering, accepting or presenting for recording is effected, shall be subject to pay for and in respect of the transaction or any part thereof or for or in respect of the vellum, parchment or paper upon which such document is written or printed, said tax, which said tax shall be payable at the time of making, executing, delivering, accepting or presenting for recording such document.

**§ 182-17. Definitions.**

The following words, when used in this article, shall have the meanings ascribed to them in this section, except in those instances where the context clearly indicates a different meaning:

**ASSOCIATION** — A partnership, limited partnership or any other form of unincorporated enterprise owned or conducted by two or more persons.

**BOROUGH** — The Borough of Camp Hill.

**CORPORATION** — A corporation or joint-stock association organized under the laws of the Commonwealth of Pennsylvania, the United States or any other state, territory or foreign country or dependency, including but not limited to banking institutions.

**DOCUMENT** — Any deed, instrument or writing whereby any lands, tenements or hereditaments within the Borough or any interest therein shall be granted, bargained, sold or otherwise conveyed to the grantee, purchaser or any other person, but does not include wills, mortgages, transfers between husband and wife, transfers between parent and child or the spouse of such a child or between parent and trustee for the benefit of a child or the spouse of such a child; by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises; correctional deeds without consideration; transfers to the United States, the Commonwealth of Pennsylvania or to any of their instrumentalities, agencies or political subdivisions by gift, dedication or deed of confirmation, in connection with condemnation proceedings, or reconveyance by the condemning body of the property condemned to the owner of record at the time of

---

4. Editor's Note: See 53 P.S. § 6901 et seq.

condemnation, which reconveyance may include property line adjustments, provided that said reconveyance is made within one year from the date of condemnation; leases; a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor or borrower upon the repayment of the debt, or a transfer by the owner of previously occupied residential premises to a builder of new residential premises where such previously occupied residential premises is taken in trade by such builder as part of the consideration from the purchaser of new previously occupied residential premises; or any transfer from a purchase money mortgagor to the vendor holding the purchase money mortgage, whether pursuant to a foreclosure or in lieu thereof.

**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 mean the partners or members thereof, and as applied to corporations, the officers thereof.

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

**TRANSFER** — The passing by any person to another person, by deed or other instrument of conveyance, of all or part of the interest of any person in lands, tenements, hereditaments or any real property within the Borough.

**VALUE** — In the case of any document granting, bargaining, selling or otherwise conveying any land, tenement or hereditament or interest therein, the amount of the actual consideration therefor, including liens or other encumbrances thereon, and ground rents, where such liens or other encumbrances and ground rents also encumber or are charged against other lands, tenements or hereditaments, provided that, where such documents shall set forth a small or nominal consideration, the value thereof shall be determined from the price set forth in or actual consideration for the contract of sale or, in the case of a gift or any other document without consideration, from the actual monetary worth of the property granted, bargained, sold or otherwise conveyed, which, in either event, shall not be less than the amount of the highest assessment for such lands, tenements or hereditaments for local tax purposes. The term "actual consideration," as used herein, shall be construed to include, in addition to liens or other encumbrances thereon, any ground rents, as hereinabove set forth, cash and any evidence of indebtedness or promise, oral or written, given by the grantee or anyone in his behalf to the grantor, his nominee or anyone in his behalf.

**§ 182-18. Payment out of 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 obligations, claim, lien, judgment, estate or costs of the sale and of the writ upon which the sale is made, and the Sheriff or other officer conducting the sale shall pay the tax herein imposed out of the first moneys paid to him in connection therewith.

**§ 182-19. Evidence of payment.**

The payment of the tax imposed by this article shall be evidenced by the impressing or affixing of a stamp to every document by the Secretary of the Borough or its other duly authorized agent, and the Secretary or agent using such stamp shall indelibly write thereon his or her name, the amount of the tax paid and the date of payment.

**§ 182-20. Enforcement official.**

The Secretary of the Borough, for the times the tax is due, is hereby charged with the enforcement of the provisions of this article and is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to the registration and notation of transactions, the payment and receipt of such taxes and any other matter or thing pertaining to the administration and enforcement of the provisions of this article.

**§ 182-21. Stamp.**

The Secretary of the Borough shall prescribe, prepare and furnish the stamp of metal or rubber which shall clearly show that the tax assessed hereby has been paid.

**§ 182-22. Assessment of tax for property partly outside Borough.**

Where lands lying partly within the boundaries of the Borough and partly without said boundaries are transferred, the tax hereby imposed shall be assessed upon such portion of the value as shall be represented by the portion of said lands lying within the boundaries of the Borough, such apportionment of value to be evidenced by the affidavit or certificate of value hereinafter provided for, but shall in no event be less than the amount of the highest assessment of such lands within the boundaries of the Borough for local tax purposes.

**§ 182-23. Document to contain value of property.**

Every document, when lodged with or presented to any 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 an affidavit 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 article.

**§ 182-24. Interest on unpaid taxes.**

All taxes imposed by this article which are not paid when due shall bear interest at the rate of 1/2 of 1% per month or part thereof until paid. The tax, when due and unpaid, and the interest shall become a lien on the real property or interest therein which is described in the document upon which this tax is imposed and shall be collected as other debts and municipal claims are collected. The solicitors of the Borough are authorized to file a municipal or tax claim in the Court of Common Pleas of Cumberland County, Pennsylvania, or other appropriate court, for the collection of any unpaid tax under this article.

**§ 182-25. Documents to bear stamp.**

No document upon which tax is imposed by this article shall be made the basis of any action or other legal proceeding, nor shall proof thereof be offered or received in evidence in any court or recorded in the office of any Recorder of Deeds unless the stamp as provided in this article has been impressed or affixed thereto.

**§ 182-26. Violations and penalties. [Amended 12-9-1987 by Ord. No. 891, approved 12-9-1987]**

Any person who shall fail, neglect or refuse to comply with any of the provisions of this article or any resolution or regulation made pursuant hereto and authorized hereby shall, upon summary conviction, be sentenced to pay, in addition to any tax and interest remaining unpaid, a penalty not exceeding \$300, and costs of prosecution, and in default of payment of either the tax and interest due or the penalty imposed, shall be subject to imprisonment not exceeding 30 days.

**§ 182-27. Effectiveness.**

This article and the tax hereby levied shall become effective the first day of January 1968 and shall remain in force during calendar year 1968 and every calendar year thereafter without further action until such time as the tax levied is rescinded or repealed.

**§ 182-28. Collection agent.**

The County Commissioners of Cumberland County, Pennsylvania, are named and appointed as an additional collection agent for the collection of said realty transfer tax.

**ARTICLE III****Payment of Taxes**

**[Adopted 1-11-1977 by Ord. No. 819, approved 1-11-1977]**

**§ 182-29. Discounts and penalties.**

The following discounts and penalties shall be applicable to the payment of all taxes levied by the Borough of Camp Hill, except those taxes levied under the authority of the Local Tax Enabling Act, Act No. 511, 1965, as amended:<sup>5</sup>

- A. A discount of 2% of the amount of the tax shall be allowed for payment of the whole amount within two months of the date of the notice.
- B. A penalty of 10% shall be charged against taxpayers who shall fail to pay taxes charged against them within four months of the date of the tax notice.

---

5. Editor's Note: See 53 P.S. § 6901 et seq.

ARTICLE IV  
**Local Taxpayers Bill of Rights**  
[Adopted 4-14-1999 by Ord. No. 978A, approved 4-14-1999]

**§ 182-30. Taxpayer notice.**

The taxpayer notice attached hereto as Schedule 1 and incorporated herein is hereby approved and adopted.<sup>6</sup>

**§ 182-31. Rules and regulations.**

The rules and regulations attached hereto as Schedule 2 and incorporated herein are hereby approved and adopted.<sup>7</sup>

**§ 182-32. Disclosure statement.**

The disclosure statement, substantially in the form set forth in Schedule 3 attached hereto and incorporated herein, is hereby approved and adopted.<sup>8</sup>

**§ 182-33. Form of petition for appeal and refund.**

The form of petition for appeal and refund, substantially in the form set forth in Schedule 4 attached hereto and incorporated herein, is hereby approved and adopted.<sup>9</sup>

**§ 182-34. Administration of appeal procedures.**

The governing body hereby determines that administrative appeal procedures relating to petitions for appeal and refund submitted by taxpayers in connection with the assessment, determination or refund of an eligible tax under the Local Taxpayers Bill of Rights (LTBR) shall be undertaken by the Tax Administrator for the Borough of Camp Hill.

**§ 182-35. Appeal procedures approved.**

The administrative appeal procedures set forth in the rules and regulations and substantially in the form set forth in Schedule 4, attached hereto and incorporated herein, are hereby approved and adopted.<sup>10</sup>

---

6. Editor's Note: The taxpayer notice is on file in the Borough offices.

7. Editor's Note: The rules and regulations are on file in the Borough offices.

8. Editor's Note: The disclosure statement is on file in the Borough offices.

9. Editor's Note: The form of petition for appeal and refund is on file in the Borough offices.

10. Editor's Note: The administrative appeal procedures are on file in the Borough offices.

**§ 182-36. When effective.**

This article shall become effective in accordance with the provisions of law and shall be applicable to eligible taxes as of January 1, 1999.

ARTICLE V  
**Emergency and Municipal Services Tax**  
**[Adopted 1-18-2005 by Ord. No. 1018, approved 1-18-2005]**

**§ 182-37. Definitions.**

As used in this article, unless the context clearly indicates a different meaning:

**ASSOCIATION** — A partnership, limited partnership or any other unincorporated group of two or more persons.

**BUSINESS** — An 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.

**CORPORATION** — A corporation, joint-stock association, or limited liability company 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 voluntarily fixed place of habitation of a person, 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.

**EMERGENCY AND MUNICIPAL SERVICES TAX** — A tax of \$52 per year levied on each engagement in any occupation within the corporate limits of the Borough during the fiscal year.

**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.

**INDIVIDUAL** — Any natural person engaged in any occupation, trade or profession within the corporate limits of the Borough.

**NONRESIDENT** — A person, partnership, association or other entity domiciled outside the Borough of Camp Hill.

**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, commissions or fees for services rendered.

PRECEDING YEAR — The calendar year before the current year.

RESIDENT — A person, partnership, association or other entity domiciled in the Borough of Camp Hill.

SUCCEEDING YEAR — The calendar year following the current year.

TAX COLLECTION OFFICER or OFFICER — The person, public employee or private agency designated by the Borough Council of Camp Hill to collect and administer the tax on earned income and net profits.

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.

**§ 182-38. Imposition of tax.**

The Borough hereby levies and imposes on each individual engaged in an occupation during the fiscal year within the corporate limits of the Borough an emergency and municipal services tax. This tax is in addition to all other taxes of any kind or nature heretofore levied by the Borough.

**§ 182-39. Exemption.**

Those persons which are subject to the tax pursuant to § 182-38 of this article but earn less than \$10,000 annually shall be exempted herefrom upon the filing of an affidavit with their employer that they anticipate earning less than such stated amount due to seasonal employment or otherwise.

**§ 182-40. Amount of tax.**

Beginning on January 1 of each fiscal year, every individual engaged in an occupation within the Borough shall be required to pay an emergency municipal services tax in the amount of \$52 per year.

**§ 182-41. Duty of employers.**

Each employer within the Borough, and each employer situated outside the Borough but engaged in business within the Borough, is hereby charged with the duty of collecting from each of his or her employees engaged by him or her and performing for him or her within the Borough a tax of \$52 per year and making a return and payment thereof to the Tax Collection Officer. Further, each such employer is hereby authorized to deduct this tax from each employee in his or her employ, whether said employee is paid by salary, wages or commissions and whether part or all such services are performed within the Borough.

**§ 182-42. Returns; liability of employers.**

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

**§ 182-43. Dates for determining tax liability and payment.**

Each employer shall use his or her employment records from January 1 to March 31 for determining the number of employees from whom the tax shall be deducted and paid over to the Tax Collection Officer on or before April 30 of said year. Supplemental reports shall be made by each employer on or before July 31 and October 31 of said year and January 31 of the next succeeding year of new employees reflected on his or her employment records from April 1 to June 30, from July 1 to September 30, and from October 1 to December 31 of said year, respectively. Payments on these supplemental reports shall be made on or before July 31 and October 31 of said year and January 31 of the next succeeding year, respectively.

**§ 182-44. 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 the tax on his or her principal occupation, and his or her principal employer shall deduct the tax and deliver to him or her evidence of deduction on a form to be furnished to the employer by the Tax Collection Officer, 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 the tax from the employee's wages but to include such employee on his or her return by setting forth his or her name and address and the name and account number of the employer who deducted the tax.

**§ 182-45. Self-employed individuals.**

All self-employed individuals who perform services of any type or kind or engage in any occupation or profession within the Borough shall be required to comply with this article and pay the tax to the Tax Collection Officer on or before April 30 of each fiscal year or thereafter in accordance with the payment schedule as may be authorized from time to time by the Borough Council in the event that said individual becomes subject to this article after March 31 of any fiscal year.

**§ 182-46. Employers and self-employed individuals residing beyond corporate limits of Borough.**

All employers and self-employed individuals residing or having their places of business outside of 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 article with the same force and effect as though they were residents of the Borough. Further, any

individual engaged in an occupation within the Borough who is also an employee of a nonresident employer may, for the purpose of this article, be considered a self-employed person, and in the event the tax is not paid, the Borough shall have the option of proceeding against either the employer or the employee for the collection of the tax as hereinafter provided.

**§ 182-47. Administration of tax.**

- A. It shall be the duty of the Tax Collection Officer to accept and receive payments of the tax and to keep a record thereof showing the amount received by him or her from each employer or self-employed person, together with the date the tax was received.
- B. The Tax Collection Officer is hereby charged with the administration and enforcement of this article 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 article, including provisions for the examination of the payroll records of any employer subject to this article and the examination and correction of any return made in compliance with this article and of any payments alleged or found to be incorrect or as to which overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the Tax Collection Officer shall have the right to appeal to the Court of Common Pleas of Cumberland County as in other cases provided.
- C. The Tax Collection Officer 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 Tax Collection Officer the means, facilities and opportunity for such examination.

**§ 182-48. Suits for collection.**

- A. In the event that any tax under this article remains due or unpaid 30 days after the due date set forth in § 182-43, the Tax Collection Officer may sue for the recovery of any such tax due or unpaid under this article, together with interest and penalty.
- B. If for any reason the tax is not paid when due, interest at the rate of 6% on the amount of said tax shall be calculated, beginning with the due date of said tax, and a penalty of 10% shall be added to the flat rate of said tax for nonpayment thereof. Where suit is brought for the recovery of the tax, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection.

**§ 182-49. Prohibited acts.**

No person shall make any false or untrue statement on any return required by this article; refuse inspection of his or her books, records or accounts in his or her custody and control setting forth the number of employees subject to the tax who are in his or her employment; or fail or refuse to file any return and pay the tax as required by this article.

**§ 182-50. Saving clause.**

- A. Nothing contained in this article 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.
- B. If the tax imposed under the provisions of this article shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the commonwealth as to any person, the decision of the court shall not affect or impair the Borough's right to impose the tax on, or to collect the tax from, any other person as herein provided.

**§ 182-51. Powers and duties of Tax Collection Officer.**

- A. It shall be the duty of the Tax Collection Officer to collect and receive the taxes, fines and penalties imposed by this article. It shall also be his/her duty to keep a record showing the amount received by him/her from each taxpayer or employer paying the tax and, if paid by such taxpayer or employer in respect of another taxpayer, the name of such other taxpayer and the date of such receipt.
- B. The Tax Collection Officer is hereby charged with the administration and enforcement of the provisions of this article and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this article, including provisions for the reexamination 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 prescribe forms necessary for the administration of this article.
- C. The Tax Collection Officer and agents designated, in writing, by him/her are hereby authorized to examine the books, papers and records of any taxpayer or employer in order to verify the accuracy of any declaration or return or, if no declaration or return was filed, to ascertain the tax due. Every taxpayer and employer is hereby directed and required to give the Tax Collection Officer or to any agent so designated by him/her the opportunity for such examination and investigations as are hereby authorized.
- D. Any information gained by the Tax Collection Officer, by his/her agents or by any other official, agent or employee of the Borough of Camp Hill as a result of any declarations, returns, investigations, hearings or verifications required or authorized by this article shall be confidential and shall not be disclosed to any person except for official use in connection with the administration or enforcement of this article or as otherwise provided by law.

**§ 182-52. Payment and refunds.**

The Tax Collection Officer is hereby authorized to accept payment of the amount of tax claimed by the Borough in any case where any person disputes the validity or amount of the Borough's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the Tax Collection Officer, the amount of the overpayment shall be refunded or credited to the taxpayer or employer who paid.

**§ 182-53. Appointment of Tax Collection Officer.**

The Borough Council shall, by resolution hereafter to be adopted, designate such person, persons, firm or corporation as Tax Collection Officer at such rate of compensation as it shall deem appropriate, whose term shall expire at the end of the year for which appointed. The designated Tax Collection Officer shall have the powers and duties prescribed in this article.

**§ 182-54. Applicability of tax.**

- A. The tax imposed by this article shall not apply to any person as to whom it is beyond the legal power of the Borough of Camp Hill to impose the tax herein provided for under the Constitution of the United States and the constitution and laws of the Commonwealth of Pennsylvania.
- B. This section shall not be construed to exempt any employer from the duty of collecting the tax at source from his employees and paying the amount collected to the Borough of Camp Hill under the provisions of § 182-41 of this article.

**§ 182-55. Reciprocal agreements.**

The Borough Council may enter into reciprocal agreements with other municipalities pertaining to the collection of tax moneys from nonresidents and payment to the respective municipalities of residence which have a tax which would preempt the tax herein imposed on nonresidents.

**§ 182-56. Violations and penalties.**

- A. Any person who fails, neglects or refuses to make any declaration or return required by this article; any employer who fails, neglects or refuses to pay the tax deducted from his employees; and any person who refuses to permit the Tax Collection Officer or any agent designated by him/her to examine his books, records and papers; and any person who makes any incomplete, false or fraudulent return to avoid the payment of the whole or any part of the tax imposed by this article shall, upon conviction thereof before the District Justice, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and, in default of payment of said fine and costs, to be imprisoned in the Cumberland County Jail for a period not exceeding 30 days.
- B. Any person, employer or corporation who, except as permitted by the provisions of § 182-51D of this article, divulges any information which is confidential under the provisions of said subsection shall, upon conviction thereof before any District Justice, be sentenced to pay a fine of not more than \$500 for each offense, and costs, and, in default of payment of said fine and costs, to be imprisoned in the Cumberland County Jail for a period not exceeding 30 days.
- C. The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this article or other laws. 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.

- D. The failure of any taxpayer or employer to receive or procure the forms required for making any declaration or return required by this article shall not excuse him from making such declaration or return.

