

ORDINANCE NO. 2023-01
DERRY TOWNSHIP, DAUPHIN COUNTY

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF DERRY TOWNSHIP, DAUPHIN COUNTY, PENNSYLVANIA, AMENDING CHAPTER 189, TAXATION, ARTICLE VII, OCCUPATION TAX, OF THE DERRY TOWNSHIP CODE OF ORDINANCES, REAFFIRMING AND LEVYING AN OCCUPATION TAX AND AMENDING CERTAIN PROVISIONS GOVERNING THE OCCUPATION TAX.

WHEREAS, Derry Township previously enacted, imposed, instituted and levied an Occupation Tax as set forth in Chapter 189, Article VII, of the Derry Township Code of Ordinances; and,

WHEREAS, The Board of Supervisors of Derry Township intends to and hereby does reaffirm the adoption and levying of an Occupation Tax and further intends to amend the provisions of the Derry Township Occupation Tax as set forth in Chapter 189, Article VII, of the Derry Township Code of Ordinances.

BE IT ORDAINED AND ENACTED by the Board of Supervisors of the Township of Derry, Dauphin County, Pennsylvania, as follows:

ARTICLE I.

Chapter 189, Taxation, Article VII, Occupation Tax, of the Code of Ordinances of Derry Township is hereby amended in its entirety by the Township of Derry under the terms and provisions of the Local Tax Enabling Act of 1965, the Act of the General Assembly of the Commonwealth of Pennsylvania, No. 511, its supplements and amendments, to read as follows:

Section 189-67. Imposition of Tax.

- A. An occupation tax of 100% on the value of all occupations, as assessed on the assessment rolls for Dauphin County tax purposes, is hereby levied and assessed for general revenue purposes for the calendar year commencing January 1, 2023, and annually thereafter until repealed, upon the occupations of all persons residing within the Township of Derry, Dauphin County, Pennsylvania, who are 19 years of age or older, but under the age of 65 as of the official occupation tax bill mailing date. The rate of taxation in dollars and cents is \$250 based on said percentage of 100%.
- B. Township occupation tax bills shall have the following discount, face and penalty periods.
 - a. If the whole amount of the tax is paid within 2 months of the date of the tax notice, a 2 percent discount shall apply.

- b. Payment of the full amount of the tax is due within 2 months following the discount period.
 - c. If the face amount of the tax is not paid within 4 months after the date of the tax notice, a 10 percent penalty shall be applied and added to the tax amount due.
 - d. The provisions with respect to penalties and collection which are recited herein shall be in addition to all other provisions and costs of collection which are provided by law.
- C. The occupation tax shall be in addition to all other property, per capita, residence and other taxes levied by the Township of Derry.

Section 189-68. Collection of Tax.

- A. The tax levied and assessed hereunder shall be collected by a Tax Collector appointed by the Derry Township Board of Supervisors, in accordance with the terms and conditions established at the time of appointment, together with the provisions of this Article.
- B. The spouse of every person against whom said occupation tax is levied shall be liable for the payment of said tax. Collection thereof from said spouse may be made and enforced in the manner provided for by law for the collection and enforcement of other taxes owing by such spouse, including the collection thereof through the spouse's employer by authorized legal procedure.

Section 189-69. Exemptions

- A. The appointed tax collector shall be exonerated from collecting occupation tax from those persons who qualify for an exemption under the following conditions:
 - a. Persons who are under the age of nineteen (19) and over the age of sixty-five (65) as of the official occupation tax bill mailing date;
 - b. Persons who move out of the Township as of the official occupation tax bill mailing date;
 - c. Persons who are homemakers, retired, active duty military or a member of the clergy;
 - d. Persons whom are disabled with no earned source of income; and
 - e. Persons receiving a total income of \$12,000.00 or less per year from all sources.
- B. Persons exempt from the provisions of this Article as set forth in Section 189-69.A. above and seeking an exoneration must apply for the exoneration each tax year. If wage limitations are the sole criteria, then it will be based on the preceding calendar year income.
- C. All income received from Social Security, pensions, interest, business profits, dividends and so forth must be computed in annual income.
- D. Occupation tax that is not paid or exonerated by December 31st of the taxing year will be turned over to a delinquent tax collector.

Section 189-70. Authority.

This Article has been adopted pursuant to the authority of the Local Tax Enabling Act of 1965, the Act of the General Assembly of the Commonwealth of Pennsylvania, No. 511, its supplements and amendments.

Section 189-71. Effective Date.

The tax imposed by this Article was initially imposed for the calendar year beginning January 1, 1967 and has remained in effect on an annual basis since that time. This Ordinance amendment to Chapter 189, Article VII, of the Derry Township Code of Ordinances shall become effective for the calendar year beginning January 1, 2023 and shall remain in effect thereafter on an annual basis until repealed.

Section 189-72. Reserved.

Section 189-73. Reserved.

Section 189-74. Reserved.

Section 189-75. Reserved.

Section 189-76. Reserved.

Section 189-77. Reserved.

ARTICLE II.

It is hereby declared to be the legislative intent that if a court of competent jurisdiction declares any provisions of this Ordinance to be invalid or ineffective in whole or in part, the effect of such decision shall be limited to those provisions which are expressly stated in the decision to be invalid or ineffective, and all other provisions of this Ordinance shall continue to be separately and fully effective. The Board of Supervisors hereby declares that it would have passed this Ordinance and each section or part thereof, other than any part declared invalid, if it had advance knowledge that any part would be declared invalid.

ARTICLE III.

Any Ordinance or parts of Ordinances conflicting with the provisions of this Ordinance shall be and the same are hereby repealed to the extent of such conflict.

DULY ENACTED AND ORDAINED this 24th day of January 2023, by the Board of Supervisors of Derry Township, Dauphin County, Pennsylvania, in lawful session duly assembled.

ATTEST



Christopher S. Christman,
Township Manager

BOARD OF SUPERVISORS
TOWNSHIP OF DERRY
DAUPHIN COUNTY, PENNSYLVANIA



E. Christopher Abruzzo - Chairman