

ORDINANCE NO. 4 - 2004

AN ORDINANCE OF LOWER OXFORD TOWNSHIP, CHESTER COUNTY, PENNSYLVANIA, PROPOSING A TAX ON EARNED INCOME AT THE RATE OF ONE-HALF (1/2) OF ONE PERCENT (1%) (.005) SPECIFICALLY FOR THE PURPOSE OF THE PRESERVATION OF OPEN SPACE INCLUDING AGRICULTURAL EASEMENTS PURSUANT TO ACT 153 OF 1996, THE OPEN SPACE LANDS ACT

The Board of Supervisors of Lower Oxford Township, Chester County, Pennsylvania, by the authority granted in the above-captioned Act hereby enact and ordain as follows:

SECTION 1. PURPOSE

As provided by Act 153 of 1996, a referendum was conducted during the November 2003 election wherein the registered voters of Lower Oxford Township, Chester County, Pennsylvania improved an increase of the current tax on earned income by one-half (1/2) of one percent (1%) (.005) for the specific purpose of preserving open space including agricultural easements. The purpose of this Ordinance is to increase the current tax on earned income effective January 1, 2005.

SECTION 2. AUTHORITY

The provisions of the Open Space Lands Act, Act 153 of 1996, 32 P.S. 5001, et seq., as amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania are incorporated herein by reference thereto. Further, the provisions of § 6913 of the Local Tax Enabling Act, Public Law 1257, No. 511, December 31, 1965, 53 P.S. 6901-24 (1982) as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania are incorporated herein by reference thereto.

SECTION 3. IMPOSITION OF TAX

Ordinance No. 3-1974, an Ordinance of Lower Oxford Township, Chester County, Pennsylvania establishing an Earned Income Tax adopted by the Board of Supervisors of Lower Oxford Township on August 28, 1974 is hereby amended as follows:

Effective the Tax Year commencing January 1, 2005 and continuing for each taxable year thereafter, there shall be imposed by the Township of Lower Oxford Township on the earned income and net profits (as set forth herein and is otherwise provided by the Local Tax Enabling Act) of the residents of the Township an additional tax at the rate of one-half (1/2) of one percent (1%) (.005). The money collected as a result of this additional tax shall be used to preserve open space in accordance with the above-cited act including the preservation of agriculture through easements and other means as permitted by law.

The tax levied under this Ordinance shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by employer or on an employers behalf to any person who is employed by or rendered services to them. The tax levied above will relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person as owner or proprietor either individually or in association with some other person or persons.

SECTION 4. DECLARATIONS, RETURNS AND PAYMENT OF TAX

Every taxpayer whose net profits are subject to the tax imposed by this Ordinance and every taxpayer whose earnings are subject to the tax imposed by this Ordinance shall comply with the requirements for making declarations and final returns in accordance with Section 6913.33A and B of the Local Tax Enabling Act as cited herein.

Every taxpayer whose earnings are not subject to collection at the source, shall file quarterly returns and shall pay quarter-annually the amount of tax shown as due on such returns, all as provided in Section 6913 III.B (2) of the Local Tax Enabling Act.

The Officer is hereby authorized to provide by regulation, subject to the approval of the Lower Oxford Township Board of Supervisors that the return of employers or employees showing the amount of tax deducted by said employer or employees from salaries, wages or commissions of any employee and paid by him or them to the Officer shall be accepted as the return required of any employee whose sole income, subject to the tax or sales under this Ordinance is such salary, wages or commissions.

SECTION 5. COLLECTION AT SOURCE

Every employer having an office, factory, workshop, branch, warehouse or other place of business within Lower Oxford Township who employs one or more persons, other than domestic servants, for a salary, wage, commissions and other compensation shall register with the Officer, deduct the tax imposed by this Ordinance on the earned income of their employee or employees and shall make and file quarterly returns and final returns and pay quarterly to the Officer the amount of taxes deducted, all as provided in Section 6913 IV of the Local Tax Enabling Act.

SECTION 6. ADMINISTRATION

The Earned Income Tax Officer shall be the same persons or corporations appointed by the Board of Supervisors of Lower Oxford Township to collect the existing general revenue earned income tax.

SECTION 7. INTEREST AND PENALTIES FOR LATE PAYMENT

The interest and penalty provisions provided in the Lower Oxford Township Earned Income Tax Ordinance at No. 3-1974 shall remain in place for this additional earned income tax as well as the penalties provided for in that Ordinance and the Act.

SECTION 8. SEVERABILITY

If any sentence, clause or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall

not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Board of Supervisors of Lower Oxford Township that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 9. REPEAL

All Ordinances, parts of Ordinances, which are inconsistent herewith, are hereby repealed except, as this Ordinance shall be construed as a supplement to the existing Ordinance No. 3-1974 of Lower Oxford Township proposing an additional earned income tax for open space purposes.

SECTION 10. EFFECTIVE DATE

This Ordinance shall become effective January 1, 2005 and shall continue on a calendar year basis, thereafter without annual reenactment.

ENACTED AND ORDAINED this 8th day of December, 2004

by the Board of Supervisors of the Township of Lower Oxford.

Attest:

LOWER OXFORD TOWNSHIP

Ruth W. Libby
Ruth W. Libby, Secretary

Arthur A. Astle
Arthur A. Astle, Chairman

Kenneth L. Hershey
Kenneth L. Hershey

W. Ronald Kepler
W. Ronald Kepler