

Chapter 24

Taxation; Special

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Part 1**Earned Income Tax****§24-101. Definitions.**

The following terms shall have, for the purpose of this Part, the meaning herein indicated:

Business—an enterprise, activity, profession or undertaking of any nature conducted for profit, or ordinarily conducted for profit, whether by an individual, co-partnership, association, or any other entity.

Earned income—compensation as determined under §303 of the Act of March 4, 1971, P.L. 6, No. 2, known as the “Tax Reform Code of 1971,” and regulations in 61 Pa.Code, Part. I, Subpart. B, Article V (relating to personal income tax), not including, however, wages or compensation paid to individuals on active military service. Employee business expenses are allowable deductions as determined under Article III of the “Tax Reform Code of 1971.” The amount of any housing allowance provided to a member of the clergy shall not be taxable as earned income. [Ord. 2010-2]

Employer—an individual, co-partnership, association, corporation, governmental body or unit or agency, or any other entity, who or that employs one or more persons on a salary, wage, commission, or other compensation basis.

Net profits—the net income from the operation of a business, profession, or other activity, except corporations, determined under §303 of the Act of March 4, 1971, P.L. 6, No. 2, known as the “Tax Reform Code of 1971,” and regulations in 61 Pa.Code, Part I, Subpart B, Article V (relating to personal income tax). The term does not include income which is not paid for services provided and which is in the nature of earnings from an investment. For taxpayers engaged in the business, profession or activity of farming, the term shall not include:

- (1) Any interest earnings generated from any monetary accounts or investment instruments of the farming business.
- (2) Any gain on the sale of farm machinery.
- (3) Any gain on the sale of livestock held 12 months or more for draft, breeding or dairy purposes.
- (4) Any gain on the sale of other capital assets of the farm.

[Ord. 2010-2]

Person—every natural person, co-partnership, fiduciary, association or corporation (except any corporation which is exempt from this tax under the Act of Assembly, No. 481, approved June 25, 1947, and its amendments). Whenever used in any clause prescribing and imposing a penalty, the term “person,” as applied to association, shall mean the partners or members thereof; and, as applied to corporations, the officers thereof.

Residents—an individual, co-partnership, corporation, association, or other entity domiciled in the Township of Washington.

Salaries, wages, commissions, and all other compensation—all money earned by

reason of employment or while engaged in any transaction for profit, but shall not include authorities, pensions or any earnings which are now subject to a State or license fee.

Tax Collector—the person appointed by the Supervisors of Washington Township to collect the taxes under this Part.

Taxpayer—a person, whether an individual, corporation, co-partnership, association, or any other entity, required hereunder to file a return of earnings or net profits, or to pay a tax thereon.

(Ord. 7/11/1990, 7/11/1990, §I; as amended by Ord. 2010-2, 11/3/2010)

§24-102. Imposition of Tax.

1. The Supervisors of Washington Township, Cambria County, Pennsylvania, levy, assess and impose the following tax for general revenue purposes to become effective the first day of July, 1965, as previously passed, and to remain in effect until modified by a change of Part.

A. A tax of $\frac{1}{2}$ of 1 percent on all salaries, wages, commissions and other compensation earned by residents of said Township.

B. A tax of $\frac{1}{2}$ of 1 percent on the net profits of all businesses, professions or other activities earned or conducted by residents of said Township.

2. The tax levied under subsection .1.A 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 or renders services to him. The tax levied under subsection .1.B shall relate to and be imposed on the net profits of any business, profession, enterprise or activity carried on by any person or owner or proprietor either individually or in association with some other person or persons.

(Ord. 7/11/1990, 7/11/1990, §II)

§24-103. Tax Collector Appointed.

The Tax Collector appointed by the Supervisors of Washington Township to collect the taxes under this Part is hereby authorized and empowered to collect and receive the taxes, fines and penalties imposed by this Part and to make returns thereof as required by Act of Assembly. It shall also be said Tax Collector's duty to keep a record showing the amount received by him from each taxpayer and the date of receipt.

(Ord. 7/11/1990, 7/11/1990, §III)

§24-104. Duties of Tax Collector.

Such Tax Collector is hereby charged with the administration and enforcement of the provisions of this Part, and is hereby authorized and empowered, by and with the consent of the Solicitor of the said Township of Washington, to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to and administration and enforcement of this Part, including provision for the re-examination and correction of returns, and payments alleged or found to be incorrect, or as to which an over payment is claimed, or found to have occurred.

(Ord. 7/11/1990, 7/11/1990, §IV)

§24-105. Employer to File Return.

Each employer who resides within the Township of Washington, or who resides outside the Township of Washington, but employs persons within the said Township, employing one or more persons on a salary, wage, commission or other compensation basis shall deduct monthly, or more often than monthly, at the time of payment thereof, the tax of $\frac{1}{2}$ of 1 percent of salaries, wages, commissions or other compensation due by said employer to said employee and shall make a quarterly return and pay over to the Tax Collector the amount of tax deducted or the balance of any tax deducted and not previously, during such quarter, remitted to the Tax Collector. Such quarterly returns shall be filed and the tax due therewith paid over on or before October 15, January 15, April 15, and July 15, of each year. Said returns shall be on a form or forms furnished by, or obtainable from, such Tax Collector, and shall set forth the name and residence of each employee of said employer during all or any part of the preceding quarter, the salaries, wages, commissions or other compensation earned during such preceding quarter by each of said employees, together with such pertinent information as such Tax Collector may require; provided, however, that the failure or omission by any employer, either residing within or outside the Township, to make such returns and/or pay such tax, shall not relieve the employee from the payment of such tax and compliance with such regulations, with respect to making returns and payment thereof, as may be fixed in this Part or established by such Tax Collector; and in the event of failure of the employer to make such return, the taxpayer shall make return of the salary, wages, commissions or other compensation earned during the taxable period.

(Ord. 7/11/1990, 7/11/1990, §V)

§24-106. Separate Returns for Employer and Employee.

1. The return of the employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to such Tax Collector, shall not be accepted as the return of the employee whose sole income, subject to the tax or taxes under this Part, is such salary, wages, commissions or other compensation.

2. Notwithstanding this provision, all Washington Township residents must file, at least, one individual tax return no later than April 15, of each year or, if prevented by actual impossibility as soon thereafter as is actually possible.

(Ord. 7/11/1990, 7/11/1990, §VI)

§24-107. Income Not Subject to Withholding.

Every taxpayer who anticipates any income which is not subject to withholding by his employer, or which is not withheld or paid over by the employer on the dates required. As more particularly set forth above, shall file a declaration of his earnings and tax due for the for the taxable period beginning the first day of January, and ending the 31st day of December, of each year; such declaration shall be filed on or before April 15, of the preceding year, with the Washington Township Earned Income Tax Collector, upon a form furnished by such Tax Collector. Such declaration of estimated tax to be paid to the Township of Washington shall be accompanied by a payment of the full tax due for the taxable year.

(Ord. 7/11/1990, 7/11/1990, §VII)

§24-108. Tax Collector to Review Records.

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

(Ord. 7/11/1990, 7/11/1990, §VIII)

§24-109. Enforcement.

Such Tax Collector is hereby authorized to sue for the recovery of taxes due and unpaid under this Part and to enforce such judgment therein obtained as provided by law for the enforcement of judgments of like amount. Where suit is brought for the recovery of such tax, the person liable therefor shall, in addition, be liable for the costs of collection and the penalties herein imposed.

(Ord. 7/11/1990, 7/11/1990, §IX)

§24-110. Interest.

All taxes imposed by this Part remaining unpaid after they become due shall bear interest in addition to the amount of the unpaid tax at the rate of 6 percent per year, and the persons upon whom said taxes are imposed shall be further liable to a penalty of $\frac{1}{2}$ of 1 percent of the amount of the unpaid tax for each month or fraction of a month the tax remains unpaid.

(Ord. 7/11/1990, 7/11/1990, §X)

§24-111. Penalty.

1. Any person who fails, neglects, or refuses to make any declaration or return 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 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 net profits or earned income in order to avoid the payment of the whole or any part of the tax imposed by this Part, shall, upon conviction therefor before any magisterial district judge, 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 exceeding 30 days.

2. Any person who divulges any information which is confidential under the provisions of this Part, shall, upon conviction therefor, before any magisterial district

judge, 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 exceeding 30 days.

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

4. The failure of any person to receive or procure forms required for making the declarations or returns required by this Part shall not excuse him from making such declaration or return.

(*Ord. 7/11/1990, 7/11/1990, §XI; as amended by Ord. 2010-2, 11/3/2010*)

§24-112. Failure to Receive or Procure Return.

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

(*Ord. 7/11/1990, 7/11/1990, §XII*)

§24-113. Compensation of Tax Collector.

Such Tax Collector shall receive, as compensation for the collection of all taxes and penalties herein imposed, 5 percent of all amounts collected under the terms and provisions of this Part, except the fines and costs hereinafter provided.

(*Ord. 7/11/1990, 7/11/1990, §XIII*)

§24-114. Exemptions.

The provisions of this Part shall not apply to any person or property as to whom or which it is beyond the legal power of the Township of Washington to impose the tax or duties herein provided for.

(*Ord. 7/11/1990, 7/11/1990, §XIV*)

Part 2**Per Capita Tax****§24-201. Imposition of Tax.**

A per capita tax of \$5 for general Township purposes is hereby levied and assessed under the authority of the Local Tax Enabling Act of 1965 (Act 511 effective January 1, 1966), 53 P.S. §6902, and its amendments, upon each resident or inhabitant of the Township of Washington over the age of 18 years, which tax shall be in addition to all other taxes levied and assessed by the said Borough pursuant to any other laws of the Commonwealth of Pennsylvania.

(*Ord. 2-1975, 1/23/1975, §1*)

§24-202. Collection by Tax Collector.

Such tax shall be collected by the duly elected or appointed Tax Collector of the Township of Washington in the same manner and at the same time as other Township taxes are collected, as provided by the Local Tax Collection Law of 1945, 72 P.S. §5511.1 *et seq.*, as amended and supplemented.

(*Ord. 2-1975, 1/23/1975, §2*)

§24-203. Bonding of Tax Collector.

The Tax Collector shall give bond secured and conditioned for the collection and payment of such taxes as provided by law for other Township taxes.

(*Ord. 2-1975, 1/23/1975, §3*)

§24-204. Entry into the Tax Duplicate.

The entry of the per capita tax in the tax duplicate and the issuance of such duplicate to the Tax Collector shall constitute his warrant for the collection of the per capita tax hereby levied and assessed.

(*Ord. 2-1975, 1/23/1975, §4*)

§24-205. Expenses and Compensation of Tax Collector.

The expense of collection and compensation of the Tax Collector shall be paid and allowed as provided in the Local Tax Collection Law of 1945, 72 P.S. §5511.1 *et seq.*, as amended and supplemented, which compensation shall be the same as shall be fixed from time to time for the collection of other Township taxes.

(*Ord. 2-1975, 1/23/1975, §5*)

§24-206. Notice to Taxpayer.

The Tax Collector shall give notice to the taxpayers of the amount of per capita tax due under this Part, at the same time, and in the same manner as provided by the Local Tax Collection Law of 1945, 72 P.S. §5511.1 *et seq.*, as amended and supplemented.

(*Ord. 2-1975, 1/23/1975, §6*)

§24-207. Addition of Residents to Tax Duplicate.

In case the Tax Collector shall at any time find within the Township any resident or inhabitant above the age of 18 years, whose name does not appear upon the tax duplicate, he shall report the name of such person forthwith to the assessor, who shall thereupon certify the same unto the Board of Supervisors, which shall promptly certify the same to the Tax Collector reporting such name, whereupon the Tax Collector shall add such name and the assessment of this per capita tax against such person to the duplicate of the Township of Washington, and shall proceed to collect the same.

(*Ord. 2-1975, 1/23/1975, §7*)

§24-208. Duties of the Tax Collector.

The Tax Collector shall give notice to the taxpayer, shall have the power to collect said taxes by distress, shall have the power and authority to demand and receive said tax from the employer of any person owing any per capita tax, or whose spouse owes any per capita tax, shall remit such taxes to the Township Treasurer by separate statement at the same time as other taxes are remitted to the Township, shall allow discounts and add penalties, shall generally be subject to all the duties and shall have all the rights and authority conferred upon him by the Local Tax Collection Law of 1945, 72 P.S. §5511.1 *et seq.*, as amended and supplemented. It is hereby declared to be the intent of the Board of Supervisors, in enacting this Part, to confer upon the Tax Collector, in the collection of this per capita tax, all the powers, together with all the duties and obligations to the same extent and as fully provided for in the Local Tax Collection Law of 1945, 72 P.S. §5511.1 *et seq.*, as amended and supplemented.

(*Ord. 2-1975, 1/23/1975, §8; as amended by Ord. 2010-2, 11/3/2010*)

Part 3**Occupation Privilege Tax****§24-301. Title.**

This Part shall be known and may be cited as the “Occupational Privilege Tax Ordinance.”

(Ord. 1-1975, 1/23/1975, §1)

§24-302. Definitions.

As used in this Part, unless the context indicates clearly a different meaning, the following words shall have the meanings set forth below:

Compensation—salaries, wages, commissions, bonuses, fees, tips, gross receipts, or other income.

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. The term shall not include those who hire domestic servants.

Occupation—includes any livelihood, job, trade, profession, business or enterprise of any kind, including services, domestic or other, for which any compensation is received.

Tax—the tax imposed by this Part.

Taxpayer—any natural person liable for the tax levied by this Part.

Tax Collector—the person appointed for the collection of the taxes imposed under this Part by the Township of Washington.

Township—the Township of Washington.

(Ord. 1-1975, 1/23/1975, §2)

§24-303. Levy.

For general revenue purposes, a tax is hereby levied upon the privilege of engaging in an occupation within the Township in 1975. Each natural person who exercises such privilege for any length of time shall pay a tax in the amount of \$5 in accordance with the provisions of this Part.

(Ord. 1-1975, 1/23/1975, §3)

§24-304. Collection Through Employers.

1. Every employer shall, within 60 days after the effective date of this Part, or within 15 days after first becoming an employer register with the Tax Collector the employer’s name and address, the employee’s name and address, and such other information as the Tax Collector may require.

2. As to each taxpayer employed for any length of time on or before March 31 of any calendar year in which the tax is imposed, each employer shall deduct the tax from compensation payable to the taxpayer, file a return on a form prescribed by the Tax

Collector, and pay the Tax Collector the full amount of all such taxes on or before April 30 of the calendar year. As to each taxpayer for whom no prior deduction has been made, who is employed for any length of time of the 3-month periods ending June 30 of the year, September 30 of the year, and December 31 of the year, each employer shall deduct the tax from compensation payable to the taxpayers, file a return on a form prescribed by the Tax Collector, and pay to the Tax Collector the full amount of all taxes deducted for each such 3-month period on or before July 31 or October 31 of the calendar year, and January 31 of the ensuing year.

3. Any employer who discontinues business or ceases operation shall, within 15 days after discontinuing business or ceasing operation, file the return herein above required and pay the tax to the Tax Collector.

4. The failure of any employer to deduct shall not relieve the employee from the duty to file a return and pay the tax. Any employer who fails to deduct the tax as required by this Section, or who fails to pay such tax to the Tax Collector, shall be liable for such tax in full, as though the tax had originally been levied against such employer.

5. As to employees who present official receipts evidencing prior payment of the tax either directly or by collection through other employers, the employer shall not deduct the tax but shall maintain adequate records concerning such payment by the employees.

(Ord. 1-1975, 1/23/1975, §4)

§24-305. Direct Payment by Taxpayers.

Each taxpayer who is self-employed or whose tax for any other reason is not collected under §24-304 of this Part, shall file a return on a form prescribed by the Tax Collector and shall pay the tax directly to the Tax Collector. Each such taxpayer who first becomes subject to the tax on or before March 31 of any calendar year, and each such taxpayer who first becomes subject to the tax after May 31 of any calendar year shall file the return and pay the tax on or before July 31 or October 31 of the calendar year and January 31 of the ensuing year, whichever of such payment dates first occurs at least 30 days after the taxpayer first becomes subject to the tax.

(Ord. 1-1975, 1/23/1975, §5)

§24-306. Nonresident Taxpayers.

Both resident and nonresident taxpayer shall, by virtue of engaging in an occupation within the Borough, be subject to the tax and the provisions of this Part.

(Ord. 1-1975, 1/23/1975, §6)

§24-307. Administration and Enforcement.

The Tax Collector, on behalf of the Township, shall collect and receive the taxes, interest, fines and penalties imposed by this Part, and shall maintain records showing the amounts received and the dates such amounts were received. The Tax Collector shall prescribe and issue all forms necessary for the administration of the tax any may, with the approval of Council, adopt and enforce regulations relating to any matter pertaining to the administration of this Part including, but not limited to, requirements for collection through employers, requirements for deductions, requirements for evidence and records and provisions for the examination and correction of returns. The

Tax Collector and agents designated by the Tax Collector may examine the records of any employer or supposed employer or of any taxpayer or supposed taxpayer in order to ascertain the tax due or verify the accuracy of any return. Every employer or supposed employer and every taxpayer or supposed taxpayer shall give the Tax Collector and any agent designated by him all means, facilities and opportunity for the examination hereby authorized.

(Ord. 1-1975, 1/23/1975, §7)

§24-308. Collection.

The Tax Collector shall collect, by suit or other wise, all taxes, interest, costs, fines and penalties due under this Part and unpaid. If for any reason, any tax is not paid when due, interest at the rate of 6 percent per year on the amount of unpaid tax and an additional penalty of $\frac{1}{2}$ of 1 percent of the amount of unpaid tax, for each month or fraction of month during which the tax remains unpaid, shall be added and collected. Whenever suit is brought for the recovery of unpaid tax, the taxpayer shall, in addition, be liable for the costs of collection as well as for interest and penalties. The Tax Collector may accept payment under protest of the tax claimed by the Township in any case where any person disputes the Township's claim for the tax. If a court of competent jurisdiction thereafter decides that there has been overpayment to the Tax Collector, the Tax Collector shall refund the amount of the overpayment to the person who paid under protest. All refunds shall be made in conformity with procedures prescribed by the Board of Supervisors.

(Ord. 1-1975, 1/23/1975, §8)

§24-309. Violation.

Any person, partnership, or corporation who or which has violated or permitted the violation of the provisions of this Part, upon being found liable therefor in a civil enforcement proceeding commenced by the Township, shall pay a judgment of not more than \$600 plus all court costs. No judgment shall commence or be imposed, levied or payable until the date of the determination of a violation by a magisterial district judge. If the defendant neither pays nor timely appeals the judgment, the Township may enforce the judgment pursuant to the applicable rules of civil procedure. Each day that a violation continues or each Section of this Part which shall be found to have been violated shall constitute a separate violation.

(Ord. 1-1975, 1/23/1975, §9; as amended by Ord. 2010-2, 11/3/2010)

§24-310. Priority of Claim.

The situs of the tax imposed by this Part shall be the place of employment, but in the event a person is engaged in more than one occupation, or any occupation which requires his working in more than one political subdivision during the calendar year, the priority of claim to collect such occupational privilege tax shall be in the following order: first, the political subdivision in which a person maintains his principal office or is principally employed; second, the political subdivision in which the person resides and works, if such a tax is levied by that political subdivision; third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home. The place of employment shall be determined as of the day the

taxpayer first becomes subject to the tax during the calendar year.

(Ord. 1-1975, 1/23/1975, §10)

§24-311. Applicability and Severability.

The tax shall not apply to any subject of tax or person not within the taxing power of the Township under the Constitution of the United States and the laws and Constitution of the Commonwealth of Pennsylvania. If a final decision of a court of competent jurisdiction holds any provisions of this Part or the application of any provision to any circumstances, to be illegal or unconstitutional, the other provisions of this Part, or the application of such provision to other circumstances, shall remain in full force and effect. The intention of Council is that the provisions of this Part shall be severable and this Part would have been adopted if any such illegal or unconstitutional provisions had not been included.

(Ord. 1-1975, 1/23/1975, §11)

Part 4**Realty Transfer Tax****§24-401. Imposition of Tax and Amendment.**

The Township adopts the provisions of Article XI-D of the Tax Reform Code of 1971, 72 P.S. §8101-D, and imposes a realty transfer tax as authorized under that Article subject to the rate limitations therein. The Township hereby adopts and imposes a Realty Transfer Tax in the amount and rate of 1 percent on transfers of real estate within the Township pursuant to Article XI-D of the Tax Reform Code of 1971, 72 P.S. §8101-D, as set forth in this Part, subject to the changes and modifications set forth herein.

(Ord. 2-2007, --/2007, §1)

§24-402. Administration.

The tax imposed and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965, P.L. 1257, No. 511, as amended, known as the "Local Tax Enabling Act" 53 P.S. §6924.101 *et seq.*; provided, that if the correct amount of tax is not paid by the last date prescribed for timely payment, the Township authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

(Ord. 2-2007, --/2007, §2)

§24-403. Interest.

Any realty transfer tax imposed by §24-401 that is not paid by the date the tax is due shall bear interest and be subject to penalties, as prescribed for the interest on delinquent municipal claims under the Act of May 16, 1923, P.L. 207, No. 153, 53 P.S. §7101 *et seq.*, as amended, known as the "Municipal Claims and Tax Lien Act." The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in §806 of the Act of April 9, 1929, P.L. 343 No. 176, 72 P.S. §806, as amended, known as the "Fiscal Code," or the maximum interest rate permitted under the Municipal Claims and Tax Lien Act for tax claims.

(Ord. 2-2007, --/2007, §3)

Part 5**Fire Protection Services Municipal Services Fee****§24-501. Establishment of Fee.**

A quarterly municipal service fee in the amount of \$10 per household and business establishment is hereby enacted and assessed.

(*Ord. 5-1988, 5/10/1988, §1; as amended by Res. 4-2009, 12/2/2009*)

§24-502. Definitions.

Household—family or other group living arrangements sharing common kitchen, bathroom and living arrangements. Evidence of any one of the following may be used to establish separate households for purposes of this Part:

- A. Separate post office address.
- B. Separate locked living areas.
- C. Separate ownership of real property.

Business establishment—a place or structure in which any business enterprise for project or otherwise is carried out. Business activities conducted solely from a residential dwelling of the owner, or in a garage or outbuilding which is also used for purposes normally associated with the residence shall not qualify for an additional assessment separate from that paid on the account of the residence. Business activities conducted in out buildings or on property separate from the residence shall pay a separate assessment.

(*Ord. 5-1988, 5/10/1988, §2*)

§24-503. Due Dates.

The municipal service fee set out above shall be due and payable with 30 days of the close of each calendar year quarter, to wit: by April 30, July 30, October 30, and January 30. Said assessment is established by this Part and notice of the same shall be provided only as a courtesy to residents.

(*Ord. 5-1988, 5/10/1988, §3*)

§24-504. Penalties.

A penalty in the amount of 10 percent shall be assessed on any fee not paid by the dates set forth above. Any service fee more than 90 days overdue may be referred to a magistrate for collection, with the costs of such action and attorneys fees assessable against the defaulting party.

(*Ord. 5-1988, 5/10/1988, §4*)

§24-505. Modification of Fee.

The Washington Township Board of Supervisors may by majority vote upon resolution from time to time adjust the municipal service fee for quarters which have not yet ended, to reflect the actual costs of Fire Protection Services provided.

(Ord. 5-1988, 5/10/1988, §6)