

RESOLUTION 1953

of the Members of The Board of School Directors of the School District of the Borough of Mill Village, Erie County, Pennsylvania, providing for the assessment, levy and collection of a tax for general revenue purposes on salaries, wages, commissions and other compensation earned on and after July 6, 1953, by residents of the School District of the Borough of Mill Village for work done or services performed or rendered and on the net profits earned on and after July 6, 1953, of businesses, professions or other activities conducted by such residents, requiring the filing of returns and the giving of information by employers and those subject to the said tax, imposing on employers the duty of collecting the tax at source and providing for the administration and collection of said tax and for the enforcement of duties imposed on employers and taxpayers and imposing penalties.

BE IT RESOLVED by the members of the Board of School Directors of the School District of the Borough of Mill Village, that:

SECTION I

Definitions

Unless otherwise expressly stated, the following terms shall have, for the purpose of this resolution, the meanings indicated in this section:

- (a) ASSOCIATION – A partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.
- (b) BUSINESS – An enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether any an individual, co-partnership, association, or any other entity.
- (c) CORPORATION – A corporation or joint association organized under the laws of the United States, the State of Pennsylvania or any other state, territory or foreign country or dependency.
- (d) EMPLOYER – An individual, **copartnership**, association, corporation, government 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.
- (e) NET PROFITS – The net gain from the operation of a business, profession or enterprise after provision has been made for all costs and expenses incurred in the conduct thereof, either paid or accrued, in accordance with the accounting system used, and without deduction of taxes based on income.
- (f) RESIDENT – An individual, **copartnership**, association or other entity, domiciled in the School District of the Borough of Mill Village.
- (g) PERSON – Every natural person, **copartnership**, fiduciary or association. Wherever 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.
- (h) TAXPAYER – A person, whether an individual, **copartnership**, association, or any other entity, required hereunder to file a return of earnings or net profits, or to pay a tax thereon. The singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION II

IMPOSITION OF TAX:

- 1. An annual tax for general revenue purposes not exceeding one **per cent** is hereby imposed on:
 - a. Salaries, wages commissions and other compensation earned on and after July 6, 1953, by residents of the School District of the Borough of Mill Village.
 - b. The net profits earned on and after July 6, 1953, of businesses, professions or other activities conducted by such residents.
- 2. The taxes levied under (2) of the first paragraph of this section shall relate to and be levied, assessed and imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to any person who is employed by or renders service to him. The taxes levied under (b) of the first paragraph of this section shall relate to and be levied, assessed and imposed on the net profits of any business, profession or enterprise carried on by any person or owner or proprietor, either individually or in association with some other person or persons.

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3. Said tax shall first be levied, collected and paid with respect to the salaries, wages, commissions and other compensation earned on and after July 6, 1953, and with respect to the net profits of businesses, professions and other activities, earned on and after July 6, 1953.

SECTION III

RETURNS AND PAYMENT OF TAX:

Each person whose earnings or profits are subject to the tax levied, assessed and imposed by this resolution shall, on or before March 15th of each year, make and file with the Receiver of Taxes, a return on a **from** furnished by or obtainable from the Receiver of Taxes, setting forth the aggregate amount of salaries, wages, commissions and other compensation or net profits earned by him during the preceding year, and subject to the said tax, together with such other pertinent information as the receiver of taxes may require; Provided, However, That where the return is made for a fiscal year or any other period different from a calendar year, the said return shall be made within seventy-five (75) days from the end of the said fiscal year or other period.

Such return shall also show the amount of the tax levied, assessed and imposed by this resolution on such earnings and profits. The person making the said return shall, at the time of filing thereof, pay to the said Receiver of Taxes, the amount of tax shown as due therein: Provided, However, That the taxpayer shall have the right to make an estimate on or before March 15th of the year during which the taxes accrue and to pay said taxes quarterly during said year on the basis of the estimate which he has made. All taxes shown to be due and unpaid by the final return shall be paid at the time of filing the same. And, Further Provided; That where the return is made for a fiscal year or any other period different from a calendar year, the said estimate shall be made within 75 days from the beginning of the said fiscal year or other period: Provided Further, That where any portion of the tax so due shall have been deducted at source and shall have been paid to the Receiver of Taxes by the person making the said deduction, credit for the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of the filing of the said return, or as hereinabove provided: Provided, further, That the return of an employer or employers, showing the amount of tax deducted by him or them from the salary, wages, or commissions of an employee, and paid by him or them to the Receiver of Taxes, shall be accepted as the return required of any employee whose sole income subject to the tax under this resolution, is such salary, wages or commissions.

SECTION IV

COLLECTION AT SOURCE:

Each employer within the School District of the Borough of Mill Village who employs one or more person on a salary, wage, commission or other compensation basis, shall deduct, monthly or more often than monthly, at the time of the payment thereof, the tax of one per centum of salaries, wages, commissions or other compensation due by the said employer to the said employee for services performed or rendered after July 6, 1953, and shall, on or before the 15th day of the month next following each period of three months during which said deductions have been made, make a return and pay to the Receiver of Taxes the amount of tax so deducted. Said return shall be on a **from** or forms furnished by or obtainable from the Receiver of Taxes and shall set forth the name and residence of each employee of said employer during all or any part of the preceding three-month period, the amounts of salaries, wages, commissions or other compensation earned during such preceding three-month period by each of such employees, together with such other pertinent information as the Receiver of Taxes may require. Upon proof being furnished by any taxpayer that a portion of his wages, salaries, commissions and other compensation has been retained by his employer for the purpose of being applied on tax provided for in this resolution, said taxpayer shall be given credit on his tax for the amount so retained by his employer.

SECTION V

DUTIES OF RECEIVER OF TAXES:

It shall be the duty of the Receiver of Taxes to collect and receive the tax imposed by this resolution. It shall also be the duty of the Receiver of Taxes, in addition to keeping the records now required by law or resolution, to keep a record showing the amount received by him from such taxpayer and the date of such receipt.

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SECTION VI

ENFORCEMENT – RULES AND REGULATIONS – INQUISITIONAL POWERS OF THE RECEIVER OF TAXES

- A. The Receiver of Taxes is hereby charged with the enforcement of the provisions of this resolution, and is hereby empowered, subject to the approval of the Board of School Directors of the School District of the Borough of Mill Village, to adopt promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this resolution, including provisions for the re-examination and correction of returns and payments alleged or found to be incorrect or as to which an overpayment or underpayment is claimed or found to have occurred.
- B. The Receiver of Taxes or any agent or employee authorized in writing by him is hereby authorized to examine the books, papers, and records of any such employer or supposed employer, or of any taxpayer 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 resolution. Every such employer or supposed employer or taxpayer or supposed taxpayer is hereby directed and required to give to the said Receiver of Taxes or his duly authorized agent or employee, the means, facilities and opportunity for such examinations and investigations as are hereby authorized. The Receiver of Taxes 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.
- C. Any information gained by the Receiver of Taxes or any other official or agent of the School District as a result of any returns, investigations, hearings or verifications required or authorized by this resolution, shall be confidential, except for official purposes, and except in accordance with proper judicial order, or as otherwise provided by law, and any person or agent divulging such information shall be subject to a fine or penalty of Five Hundred Dollars (\$500.00) and cost for each offense, or to undergo imprisonment for not more than thirty (30) days for the nonpayment of such fine or penalty and costs within ten (10) days from the imposition thereof.

SECTION VII

APPOINTMENT OF EMPLOYEES. FIXING RATE OF COMPENSATION OF EMPLOYEES. SECURING SUPPLIES AND EQUIPMENT:

It shall be the duty of the Board of School Directors of the School District of the Borough of Mill Village to appoint such officers, clerks, collectors or other assistants and employees as they may deem necessary for the assessment and collection of taxes imposed by this resolution, to fix the rate of compensation for the same, and to secure whatever supplies and equipment are necessary for the assessment and collection of said taxes.

SECTION VIII

INTEREST AND PENALTIES:

All taxes imposed by this resolution remaining unpaid after they become due shall bear interest at the rate of six (6%) **per cent** annum, and the persons upon whom said taxes are imposed shall be further liable to a penalty of 5% of the amount of the unpaid tax.

SECTION IX

COLLECTION OF UNPAID TAXES:

All taxes imposed by this resolution, together with all interest and penalties shall be recoverable by the Borough of Mill Village as other debts of like amount are recoverable. The Receiver of Taxes shall have the right, and is hereby empowered to enforce payment of past due taxes levied and assessed in accordance with the terms of this resolution by distress and sale of goods and chattels of the taxpayer, and by any other method and means by which a local tax collector is empowered to enforce payment of taxes under the provisions of the Local Tax Collector Law approved May 25, 1945, P.L. 1050 as amended.

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SECTION X VIOLATIONS – PENALTIES

Any person who shall fail, neglect or refuse to make any return required by this resolution, or any taxpayer who shall fail, neglect or refuse to pay the tax, penalties and interest by this resolution, or any person who shall refuse to permit the Receiver of Taxes or any agent or employee appointed by him in writing to examine his books, records, and papers, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid the full disclosure of the amount of earnings or profits to avoid the payment of the whole or any part of the tax, shall be subject to a fine or penalty of not less than \$25.00 nor more than Five Hundred Dollars (\$500.00) for the use of the School District of the Borough of Mill Village, and costs for each such offense, or to undergo imprisonment for not more than sixty (60) days for the nonpayment of such fine or penalty and costs within ten days from the imposition thereof.

Such fine or penalty shall be in addition to any other penalty imposed, liveid and assessed by any other section of this resolution.

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

SECTION XI

ANNUAL RATE AND TIME FOR FIXING SAME:

The annual tax for general revenue school purposes on

- (a) Salaries, wages commissions and other compensation earned during the year beginning July 6, 1953, and ending July 5, 1954, by residents of the School District of the Borough of Mill Village, and on
 - (b) The net profits earned during the year beginning July 6, 1953, and ending July 5, 1954, on businesses, professions or other activities conducted by such residents is fixed at 1%.
- The annual rate of such tax which shall be applicable during the future school years shall be fixed during the months of April and May preceding the beginning of each school year.

SECTION XII

FILING OF CERTIFIED COPY:

A cerified copy of this resolution shall be filed with the Bureau of Municipal Affairs of the Department of Internal Affairs within fiftenn (15) days after the effective date of this resolution.

SECTION XIII

APPLICABILITY:

This resolution shall not apply to any person or property as to whom or which it is beyond the legal power of the School District of the Borough of Mill Village to levy, assess and impose the tax or duties herein provided for.

SECTION XIV CONSTRUCTION:

If any sentence, clause or section or part of this resolution is, for any reason, found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not effect or impair any of the remaining provisions, sentences, clauses or sections of this resolution. It is hereby declared as the intent of the Board of School Directors of the School District of the Borough of Mill Village that this resolution would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION XV

That all resolutions or parts of resolutions conflicting herewith be and the same are hereby repealed as of July 6, 1953.

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SECTION XVI

This resolution shall become effective July 6, 1953.

W.W. McGinnett, President
Ellen I. Johnson, Secretary

The following members of the Board of School Directors of the School District of the Borough of Mill Village were present at a regular meeting of the members of the School Board held on the 2nd day of July, 1953:

John Porter
Mrs. Melva Lee
Mrs. Marian Carnahan

All of the members of the Council of Mill Village voted in the affirmative and the resolution was duly passes and adopted.

WITNESS my hand this 2nd day of July, 1953.

_____, Secretary