

END NOTES: CHAPTER XVII

05. The Earned Income Tax Ordinance was rewritten and replaced in its entirety by Ordinance 1976, November 28, 2011, as a result of the Local Tax Enabling Act of 2008.
10. Section 2 of Ordinance 1267 repealed, in its entirety, Ordinance 1124, December 19, 1985; Section 3 provided a severability clause.
20. Ordinance 994, which became effective January 30, 1981 without approval of the Mayor, designated the Tax Administrator as collector of taxes in the Borough; Ordinance 995 February 4, 1981, designated the Borough Manager as collector of taxes and repealed Ordinance 994 in its entirety. Ordinance 995 reads:

The Borough Manager of the Borough of State College shall arrange to collect, receive, account for and deposit in the Borough Treasury, all taxes established by the Borough. He shall be empowered to collect all County, School, institution, district and other taxes levied within the Borough of State College by authorities empowered to levy taxes.
30. Section 219 of Ordinance 1805, enacted December 22, 2005, repealed Ordinance 868, February 3, 1975, as amended by Ordinance 1102, December 13, 1984 (Ordinance 868 was the Borough's original ordinance levying an occupational privilege tax [the State College Area School District levied their Occupational Privilege tax earlier; it became effective on January 1, 1966].) Section 217 of Ordinance 1805 provided a severability clause. Section 218 provided that the *Emergency and Municipal Services Tax* would become effective on January 1, 2005. Ordinance 1883, November 19, 2007, replaced the *Emergency and Municipal Services Tax* with the *Local Services Tax* ordinance.
40. Ordinance 1915 replaces all previous ordinances enacted for this same purpose: [1995=3.70; 1996=3.95; 1997=4.35; 1998=4.35; 1998=4.35; 2000=4.35; 2001=4.35; 2002 = 4.75; 2003 = 4.90; 2004 = 5.70; 2005 = 7.30; 2006 = 10.035; 2007 = 10.035; 2008 = 10.540; 2009 = 11.040; 2010 = 11.040].
50. Ordinance 1763 is a reenactment penalties and discounts contained in Ordinances 950, 1457, 1485, 1515, 1554, 1581, 1610, and 1645.

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(Continued)

60. Ordinance 1153, November 7, 1986, was enacted in accordance with an amendment to the Transfer Tax Act of the Commonwealth, known as Act 77 of 1986; such Act provides that any political subdivision has the authority, in its discretion, to levy, assess and collect a tax upon the transfer of real estate within the limits of the said political subdivision to the extent that such transactions were subject to the tax imposed by Act 77 of 1986 and, pursuant to the authority vested in it by the said Act and the Local Tax Enabling Act.

(No. 511 of December 31, 1965), the Borough of State College amended its previously adopted Transfer Tax Ordinance to make real estate transactions in the Borough subject to the same provisions imposed by Act 77 of 1986.

Ordinance 1153 repealed Codification Chapter XVII, Sections 401 through 412, inclusive.

61. The preamble to Ordinance 1582 listed reasons for the adoption of this Appeals Board. They are: (1) Under the provisions of the Local Taxpayers' Bill of Rights, as set forth in 53 Pa. C.S.A. §8421, et seq., the Borough of State College shall establish an administrative process to receive and make determinations on petitions from taxpayers relating to the assessment, determination or refund of an eligible tax; and (2) the Borough is desirous of carrying out this requirement through the use of a local tax appeals board; and (3) the aforesaid local tax appeals board shall have jurisdiction over local tax appeals as that jurisdiction is described from time to time by further action of Borough Council by resolution. Sections 5 and 6 provided a severability clause.
65. "Revised Exhibit A" was a map that included two properties on the northeast corner of the Atherton/College intersection, previously omitted from the Improvement District; Section 7 of Ordinance 1694 provided for an agreement to be executed between the Borough and NIDMA to stipulate duties and responsibilities of each party; and Section 8 made the effective date immediately upon adoption and approval by the Mayor.
70. Ordinance 1720 repealed Ordinance 1019, which required a license by all who operated amusement devices.
80. Ordinance 1827 Repealed the Business Privilege Tax in its entirety, effective January 1, 2006.
90. Ordinance 1875 created the Fraser Centre Tax Increment Finance District.