

Ordinance # 448 OCCUPATION TAX

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OCCUPATION TAX ORDINANCE

**MEYERSDALE BOROUGH
SOMERSET COUNTY, PENNSYLVANIA**

AN ORDINANCE OF THE MEYERSDALE BOROUGH, SOMERSET COUNTY, PENNSYLVANIA, LEVYING AN OCCUPATION TAX.

ENACTED, by the MEYERSDALE BOROUGH, 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.

Section 1. Imposition of Tax

- A. An occupation tax of 100% on the value of all occupations, as assessed on the assessment rolls for Somerset County tax purposes, is hereby levied and assessed for general revenue purposes for the calendar year commencing January 1, 2026, and annually thereafter until repealed, upon the occupations of all persons residing within Meyersdale Borough, Somerset County, Pennsylvania, who are 18 years of age or older, but under the age of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 \$12.50 based on said percentage of 100%.
- B. Occupation tax bills shall have the following discount, face and penalty periods.
 - a. If the whole amount of 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.
- C. The occupation tax shall be in addition to all other property, per capita, residence and other taxes levied by Meyersdale Borough.

Section II. Collection of Tax

- A. The tax levied and assessed hereunder shall be collected by a Tax Collector appointed by the Meyersdale Borough, in accordance with the terms and conditions established at the time of appointment, together with the provisions of this Ordinance.

- 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 III. Exemptions

- A. The tax collector shall be exonerated from collecting occupation tax from those persons who qualify under the following conditions:
 - a. Persons who are under the age of eighteen (18) and over the age of sixty-five (65) as of the official occupation tax bill mailing date;
 - b. Persons who move out of the Meyersdale Borough 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 earned income/compensation of \$4,000.00 or less per year (pensions, social security, dividends, etc. shall not be considered);
- B. Persons 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. Occupation tax that is not paid or exonerated by December 31st of the taxing year will be turned over to a delinquent tax collector.

This Ordinance 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.

This Ordinance shall become effective for the following tax year.

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

ADOPTED, this 20th day of November, 2025.

ATTEST:

Patricia C. Ackerman
Secretary

Jeff Smith
President of Council
By: [Signature]
Mayor

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I hereby certify that the foregoing Ordinance was advertised in the Tribune Democrat, November 5, 2025, a newspaper of general circulation in the Municipality and was duly ENACTED AND APPROVED as set forth at a Special Meeting of the Borough of Meyersdale held November 20, 2025.

Patricia C. Ackerman

Patricia C. Ackerman
Borough Secretary

I hereby certify this to be a true and correct copy of Ordinance #448.

Patricia C. Ackerman

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Borough Secretary