

**EARNED INCOME TAX ORDINANCE
FOR THE TOWNSHIP OF BUFFALO**

ORDINANCE NO. 54

AN ORDINANCE IMPOSING A TAX FOR GENERAL REVENUE PURPOSES ON SALARIES, WAGES, COMMISSIONS, BONUSES, INCENTIVE PAYMENTS, FEES TIPS AND OTHER COMPENSATION AND EARNED INCOME DURING THE PERIOD BEGINNING JANUARY 1 AND ENDING DECEMBER 31 BY RESIDENTS OF THE TOWNSHIP OF BUFFALO, WASHINGTON COUNTY, PENNSYLVANIA, AND ON THE NET PROFITS EARNED DURING SAID PERIOD FROM BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED WITHIN THE TOWNSHIP OF BUFFALO, WASHINGTON COUNTY, PENNSYLVANIA, BY RESIDENTS OR NON-RESIDENTS, REQUIRING THE FILING OF DECLARATION AND RETRUNS AND THE GIVING OF INFORMATION BY EMPLOYERS AD BY THOS SUBJECT TO THE TAX, IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT SOURCE, PROVIDING FOR THE ADMINISTRATION AND ENFORCEMENT OF THE ORDINANCE, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF.

BE IT ORDAINED AND ENACTED by the Supervisors of the Township of Buffalo, Washington County, Pennsylvania, under the authority of "the Local Tax Enabling Act" (Act of Dec. 31 P.L. 1257, 53 P.S. 6901), its amendments and supplements, it is hereby ordained and enacted as follows:

SECTION I: DEFINITIONS

The following words and phrases, when used in this Ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires a different meaning:

Association: A partnership, limited partnership, or any form of unincorporated enterprise, owned by two or more persons.

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

Collector: The person, public employee or private agency designated by the governing body of the taxing district to collect and administer the tax on earned income and net profit.

Corporation: A corporation or joint stock association organized under the laws of the United States, the State of Pennsylvania, or any other state, territory, foreign country or dependency.

Current Year: The calendar year for which the tax is levied.

Domicile: The place where one lives and has his/her permanent home and to which he/she has the intention of returning whenever he/she is absent. Actual residence is not necessarily domicile, for domicile is the fixed place of abode, which, in the intention of the taxpayer, is permanent rather than transitory. Domicile is the place in which a person has voluntarily fixed the habitation of himself/herself and his/her family, not for a mere special or limited purpose, but with the present intention of making a permanent home, until some event occurs to induce him to adopt some other permanent home. In the case of businesses or association, the domicile is the place considered as the center of business affairs and the place where its functions are discharged.

Earned Income: Salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his/her personal representative for services rendered, whether directly or through an agent, and whether in cash or in property, including monies earned while serving in the National Guard; not including, however, wages or compensation paid to persons on active military service, periodic payments for sickness and disability other than regular wages received during a period of sickness, disability or retirement or payments arising under worker's compensation acts, occupational disease acts and similar legislation, or payments commonly recognized as old age benefits, retirement pay or pensions paid to persons retired from service after reaching a specific age or after a stated period of employment or payments commonly known as public assistance, or unemployment compensation payments made by any governmental agency or payments to reimburse expenses or payments made by employers or labor unions for wage and salary supplemental programs, including, but not limited to, programs covering hospitalization, sickness, disability to death, supplement unemployment benefits, strike benefits, social security and retirement.

Employer: An individual, 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 basis.

Net Profits: The net income from the operation of a business, profession or other activity, except corporations, after provisions for all costs and expenses incurred in the conduct thereof, determined either on a cash or accrual basis in accordance with the accounting system used in such business, profession or other activity, but without deduction of taxes based on income.

Non-Resident: A person, partnership, association or other entity domiciled outside the taxing district.

Person: An individual, partnership, association, or other entity domiciled in the Township of Buffalo.

Succeeding Year: The calendar year following the current year.

Taxing District: Whenever used in this Ordinance, shall be construed to mean the Township of Buffalo, Washington County, Pennsylvania.

Taxpayer: A person, partnership, association, or any other entity, required hereunder to file a return of earned income or net profits, or to pay a tax thereon.

SECTION II: IMPOSITION OF TAX

A tax for general purposes of one-half of one per centum is hereby imposed on the following:

- A. Salaries, wages, commissions and other compensation earned on or after the effective date of this Ordinance by residents of the Township of Buffalo;
- B. Salaries, wages, commissions and other compensation earned on or after The effective date of this Ordinance by non-residents of the Township of Buffalo or for work done or services performed or rendered in the Township of Buffalo;
- C. Net profits, earned on or after the effective date of this Ordinance of businesses, profession and other activities conducted by residents of the Township of Buffalo; and
- D. Net profits, earned on and after the effective date of this Ordinance of businesses, professions and other activities conducted in the Township of Buffalo by non-residents.

The tax levied under (A) and (B) herein shall relate to and be imposed upon salaries, wages, commission and other compensation paid by an employer or on his behalf to a person who is employed by or renders services to him.

The tax levied under (C) and (D) herein shall relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person as owner or as proprietor, either individually or in association with some other person or persons.

SECTION III: DECLARATION AND PAYMENT OF TAX

A. Net Profits:

(1) Every taxpayer who anticipates any net profit shall, on or before April 15 of the year, make and file with the Collector on a form prescribed by the collector, a declaration of his estimated net profits during the period beginning January 1st of that year and ending December 31 of that year, setting forth the estimated amount of net profits anticipate by him/her during the said period and subject to the tax, the amount of tax imposed by this Ordinance on such estimated net profits, and such other information as the Collector may require. The taxpayer making the declaration shall, at the time of filing thereof, pay to the collector, the estimated amount of tax shown as due thereon. Provided, however, that the taxpayer shall pay the estimated tax in four quarterly installments, as follows: the first installment for the months of January, February, March, shall be paid on April 15th, with the second, third and fourth installments due on July 15th, October 15th, and January 15th respectively.

(2) Any taxpayer who first anticipates any net profits after the effective date of this ordinance shall make and file the declaration therein above required on or before the next quarterly reporting date, whichever of the dates next follows the date on which he first anticipates such net profits. The taxpayer making the declaration shall, at the time of filing thereof, pay to the collector the estimated amount of tax shown as due thereon: provided, however, that the taxpayer shall pay the estimated tax in equal installments on or before the quarterly installment payment dates which remain after the filing of the declaration.

(3) The Collector is hereby authorized to provide by regulation for the making and filing of adjusted declarations of estimated net profits, and for the payment of the estimated tax in cases where a taxpayer who has filed the declaration hereinabove required anticipates additional net profits not previously declared or find that he/she has overestimated his/her anticipated net profits.

(4) On or before January 15th, every taxpayer who has received net profits shall make and file with the Collector, on a form prescribed by him/her, a final return showing all of his/her profits for the period beginning January 1st and ending December 31st of the prior year, the total amount of tax due, the amount of estimated tax paid under the provisions of this section, and the balance due.

(5) Every taxpayer who discontinues business prior to December 31st, shall, within 15 days after the discontinuance of business, file his/her final return as hereinabove required and pay the tax due.

B. Earned Income Subject to Withholding

Annual Earned Income Tax Return: Every taxpayer shall on or before April 15 of the succeeding year, make and file with the Collector, on a form prescribed by the Collector, a final return showing the amount of salary, wages, commissions and other compensation received during the period beginning January 1st of the current year and ending December 31st of the current year, the total amount of tax due thereon, the amount of tax paid thereon, the amount of tax thereon that has been withheld pursuant to Section IV relating to the collection at source, and the balance of tax due. At the time of filing the return, the taxpayer shall attach a copy of his/her W-2 form and shall pay the balance of the tax due, or shall make demand for refund or credit in the case of overpayment.

C. Earned Income Not Subject to Withholding

Each taxpayer who is employed for a salary, wage, commission or other compensation, and who received any earned income not subject to the provisions relating to collection at source, shall make and file with the Collector, on a form prescribed or approved by the Collector, a quarterly return on or before April 15th of the current year, July 15th of the current year, October 15th of the current year and January 15th of the succeeding year, setting forth the aggregate amount of earned income not subject to withholding by him/her during the three-month periods ending March 31st of the current year, June 30th of the current year, September 30th of the current year and December 31st of the current year, respectively, and subject to the tax, together with such other information as the Collector may require. Every taxpayer making such return shall, at the time of filing thereof, pay to the Collector the amount of tax shown as due thereon. A final return shall be filed on or before April 15th of the succeeding year, at which time the taxpayer shall attach a copy of his/her W-2 form and/or copies of Schedule C or Schedule F of his/her Federal return, and shall pay the balance of the tax due or request a refund or credit in case of overpayment.

D. Providing Schedule UE – Allowable Business Expenses Deduction

It is necessary for the Collector, in maintaining accurate earned income tax records, to obtain information concerning Schedule UE – Allowable Business Expenses Deductions. Taxpayers are required to file copies of Schedule UE – Allowable Business Expenses Deductions and State Income Tax Return with the Collector if the taxpayer files a Schedule UE – Allowable Business Expenses Deduction with the Pennsylvania Department of Revenue. Earned income tax will be paid at the rate of one-half of one percent (0.5%) or (½%) percent on the amount of income filed with the Commonwealth of Pennsylvania.

SECTION IV: COLLECTION AT SOURCE

A. Every employer having an office, factory, workshop, branch, warehouse or other place of business with this taxing jurisdiction who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, who has not previously registered, shall, within fifteen days after becoming an employer, register with the Collector his/her name, address and such other information as the officer may require.

B. Every employer having an office, factory, workshop, branch, warehouse, or other place of business within this jurisdiction who employs one or more persons, other than domestic servants, for a salary, wage, commission or other compensation, shall deduct, at the time of payment thereof, the tax imposed by this Ordinance on the earned income due to his employee(s), and shall on or before April 30th, of the current year, July 31st of the current year, October 31st of the current year, and January 30th of the succeeding year, file a return and pay to the Collector the amount of taxes deducted during the preceding three-month period ending March 31st of the current year, June 30th of the current year, September 30th of the current year and December 31st of the current year, respectively. Such return, unless otherwise agreed upon between the Collector and the employer, shall show the name and social security number of each such employee, the earned income of such employee during such preceding three-month period, the tax deducted therefrom, the political subdivisions imposing the tax upon such employee, the total earned income of all such employees during such preceding three-month, and the total deducted therefrom and paid with the return.

C. On or before April 15th of the succeeding year, each such employer shall file with the Collector:

- (1) An annual return showing the total amount of earned income paid, the total amount of tax deducted, and the total amount of tax paid to the Collector for the period beginning January 1st of the current year and Ending December 31st of the current year.
- (2) A return withholding statement for each employee employed during all or any part of the period beginning January 1st of the current year and ending December 31st of the current year, setting forth the employee's name, address and social security number, the amount of earned income paid to the employee during said period, the amount of tax deducted, the political subdivisions imposing the tax upon such employee, and the amount of tax paid to the Collector. Every employer shall furnish two copies of the individual return to the employee for whom it was filed.

D. Every such employer who discontinues business prior to December 31st of the current year shall, within thirty (30) days after the discontinuance of business, file the returns and withholding statements hereinabove required and pay the tax due.

E. Every employer who willfully and negligently fails or omits to make the deductions required by this Ordinance shall be liable for payment of the taxes which he/she was required to withhold to the extent that such taxes have not been recovered from the employee

F. The failure or omission of any such employer to make the deductions required by this Ordinance shall not relieve any employee from the payment of the tax or from complying with the requirements of this Ordinance relating to the filing of declarations and returns.

SECTION V: POWERS AND DUTIES OF COLLECTOR

A. It shall be the duty of the Collector to collect and receive the taxes, fines and penalties imposed by this Ordinance. It shall also be his/her duty to keep a record showing the amount received by him/her from each person paying the tax and the date of such receipt.

B. The Collector, before entering upon his/her official duties, shall give and acknowledge a bond to the taxing district. Each such bond shall be joint and several, with one or more corporate sureties, which shall be surety companies authorized to do business in this Commonwealth and duly licensed by the Insurance Commissioner of this Commonwealth.

Each bond shall be conditioned upon the faithful discharge by the collector, his/her clerks, assistants and appointees of all trust confided in him/her by virtue of his/her office, upon the faithful execution of all duties required of him/her by virtue of his/her office, upon just and faithful accounting or payment over, according to law, of all monies and all balances thereof paid to, received or held by him/her by virtue of his/her office, and upon delivery to his/her successors in office of all books, papers, documents or other official things held by right of his/her office.

Each such bond shall be taken in the name of the taxing district and shall be for the use of the taxing district and for the use of such other person or person(s) for whom money shall be collected or received, or as his/her interest shall otherwise appear, in case of a breach of any of the conditions thereof by the acts or neglect of the principal on the bond.

The taxing district appointing the Collector or any person may sue upon the said bond in its or his/her own name for its or his/her own use.

Each such bond shall contain the name(s) of the surety company or companies bond thereon. The taxing district appointing the Collector shall fix the amount of the bond at an amount equal to the maximum amount of taxes which may be in the possession of the Collector at any given time.

The taxing district may, at any time, upon cause shown and due notice to the Collector or his/her surety or sureties, require or allow the substitution of the addition of a surety company acceptable to the taxing district for the purpose of making the bond sufficient in amount, without releasing the surety or sureties first approved from any accrued liability to previous action on such bond.

The Collector's bond shall be held in the custody of the Secretary of the taxing district.

C. The Collector, and agents designated by him/her, are hereby authorized to examine the books, papers and records of any employer or supposed employer or of any taxpayer or supposed taxpayer in order to verify the accuracy of any declaration or return, or, if no declaration or return was filed, to ascertain the tax due. Every employer or supposed employer and every taxpayer or supposed taxpayer is hereby directed and required to give to the Collector or to any agent designated by him/her the means, facilities and opportunity for such examination and investigations as are hereby authorized.

D. Any information gained by the Collector, his/her agents, or by any other official or agent of the Township of Buffalo as a result of any declaration, returns, investigations, hearing or verifications required or authorized by this Ordinance shall be confidential except for official purposes and except in accordance with the prior judicial order or as otherwise provided by law.

E. Any person aggrieved by any action of the Collector shall have the right of appeal as provided by law.

F. The Collector charged with the administration and enforcement of the provisions of this Ordinance is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Ordinance including provisions for the re-examination and correction of declaration and returns, and of payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and to make refunds in case of overpayment is claimed or found to have occurred, and to make refunds in case of overpayment for any period of time not to exceed three (3) years subsequent to the date of payment of the sum involved, and to prescribe forms necessary for the administration of this Ordinance. No rule or regulation of any kind shall be enforceable unless it has been approved by resolution of the governing body of the taxing district. A copy of such rules and regulations currently in force shall be available for public inspection.

G. The Collector shall refund, on petition of and proof by the taxpayer, earned income tax paid on the taxpayer's ordinary and necessary business expenses, to the extent that such expenses are not paid by the taxpayer's employer.

H. The Collector is authorized to establish different filing, reporting and payment dates for taxpayers whose fiscal years **do not** coincide with the calendar year.

I. The Tax Collector may accept installment payments for delinquent taxes. The payments may be made over no more than four (4) equal installment periods. Each installment shall include one-fourth ($\frac{1}{4}$) of the delinquent outstanding balance plus any accrued interest on the balance at six (6%) percent per annum. Any installment payment by a taxpayer pursuant to an installment plan that is paid late shall subject the taxpayer to an additional penalty or ten (10%) percent of the delinquent amount. Acceptance of installment payments or the institution of any installment plan by the Collector shall not preclude the Collector from taking any further action pursuant to the provisions of this Ordinance to collect the balance due.

SECTION VI: COMPENSATION OF INCOME TAX COLLECTOR

The income tax Collector shall receive such compensation for his/her services and expenses as determined by the governing body of the taxing district.

SECTION VII: SUIT FOR COLLECTION OF TAX

A. The Collector may sue for the recovery of taxes due and unpaid under this Ordinance.

B. Any suit brought to recover the tax imposed by this Ordinance shall be commenced within three (3) years after such tax is due or within three (3) years after a declaration or return has been filed, whichever date is later. Provided, however, that this limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:

(1) Where no declaration or return was filed by any person although a declaration or return was required to be filed by him/her under the provisions of this Ordinance.

(2) Where an examination of the declaration or return filed by any person or of other evidence relating to such declaration or return in the possession of the officer reveals a fraudulent evasion of taxes, there shall be no limitations.

(3) Where any person has deducted taxes under the provision of this Ordinance and has filed to pay the amounts so deducted to the Collector

or where any person has willfully failed or omitted to make the deductions required by Section IV hereof, there shall be no limitation.

C. In the case of substantial understatement of tax liability of twenty-five (25%) percent or more and no fraud, suit shall commence within six (6) years.

D. The Collector may sue for erroneous refund within two (2) years after making said refund, except suit may be brought within five (5) years if it appears that any part of the refund was induced by fraud or misrepresentation of material fact.

E. The tax Collector shall demand, receive and collect from all corporations, political subdivisions, associations, companies, firms or individuals, employing persons owing delinquent earned income taxes or having in possession unpaid commissions or earnings belonging to any person or persons owing delinquent earned income taxes, or whose spouse owes delinquent earned income taxes, upon the presentation of a written notice and demand certifying that the information contained therein is true and correct and containing the name of the taxpayer or the spouse thereof and the amount of tax due. Upon the presentation of such written notice and demand, it shall be the duty of any such corporation, political subdivision, association, company, firm or individual to deduct from the wages, commissions or earnings of such individual employees, then owing or that shall within sixty (60) days thereafter become due, or from any unpaid commissions or earnings of any such taxpayer in its or his/her possession, or that shall within sixty (60) days thereafter come into it or his/her possession, a sum sufficient to pay the respective amount of the delinquent earned income taxes and costs, shown upon the written notice or demand, and to pay the same to the tax Collector of the taxing district in which such delinquent tax was levied within sixty (60) days after such notice was given. No more than ten (10%) percent of the wages, commissions or earnings of the delinquent taxpayer or spouse thereof may be deducted at any one time for delinquent earned income taxes and costs. Such corporations, political subdivisions, associations, companies, firms or individuals shall be entitled to deduct from the monies collected from each employce the costs incurred for the extra bookkeeping necessary to record such transactions, not exceeding two (2%) percent of the amount of money so collected and paid over to the tax Collector. Upon the failure of any corporation, political subdivision, association, company, firm or individual to deduct the amount of such taxes or to pay the same over to the tax Collector, less the cost of bookkeeping involved in such transaction, as herein provided, within the time hereby required, such corporation, political subdivision, association, company, firm or individual shall forfeit and pay the amount of such tax for each such taxpayer whose taxes are not withheld and paid over, or that are withheld and not paid over together with a penalty of ten (10%) percent added thereto, to be recovered by a civil action suit to be instituted by the tax Collector, or by the proper authorities of the taxing district, as debts of like amounts are now by law recoverable, except that such person shall not have the benefit of any stay of execution or exemption law. The Collector shall not proceed against a spouse or his/her employer until he has pursued collection remedies against the delinquent taxpayer and his/her employer under this section.

SECTION VIII: INTEREST, PENALTIES AND FEES

A. If for any reason the tax is not paid when due, interest at the rate of six (6%) percent per annum on the amount of said tax, and an additional penalty of one-half (½) per centum of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

B. Notwithstanding the provisions of subsection (A), the governing body may, by ordinance or resolution, establish a one-time period during which interest or interest and penalties that would otherwise be imposed for the non-reporting and under-reporting of earned income tax liabilities or for the non-payment of earned income taxes previously imposed and due shall be waived in total or in part if the taxpayer voluntarily files delinquent returns and pays the taxes in full during the period so established. Each governing body may adopt regulations to implement the provisions of this subsection.

C. The provisions of subsection (B) shall not affect or terminate any petitions, investigations, prosecutions or other proceedings pending under the provisions of this act, or prevent the commencement or further prosecution of any proceeding by the proper authorities for violations of this act. No proceedings shall, however, be commenced on the basis of delinquent returns filed pursuant to subsection (B) if the returns are determined to be substantially true and correct and the taxes are paid in full within the prescribed time.

Fees will be imposed by resolution set by the Board of Supervisors.

SECTION IX: PAYMENT UNDER PROTEST AND REFUNDS

The Collector is hereby authorized to accept payment under protest of the amount of tax claimed by the Township in any case where any person disputes the validity or amount of the Township's claim for the tax. If it is hereafter judicially determined by a Court of competent jurisdiction that there has been an overpayment to the Collector, the amount of the overpayment shall be refunded to the person who paid under protest.

SECTION X: APPLICABILITY

The tax imposed by this Ordinance shall not apply:

A. To any person as to whom it is beyond the legal power of the Township of Buffalo to impose the tax herein provided for under the Constitution of the United States and the Constitution and laws of the Commonwealth of Pennsylvania.

B. To institutions or organizations operated for public, religious, educational or charitable purposes, to institutions or organizations not organized or operated for private profit, or to trusts and foundations established for any of the said purposes.

This section shall not be construed to exempt any person who is an employer from the duty of collecting the tax at source from his/her employees and paying the amount collected to the Collector under the provisions of Section IV of this Ordinance.

SECTION XI: FINES AND PENALTIES FOR VIOLATION OF ORDINANCE

A. Any person who fails, neglects or refuses to make any declaration or return required by this Ordinance; any employer who fails, neglects or refuses to register or to pay the tax deducted from his/her employees; any person who refuses to permit the Collector or any agent designed at him/her to examine his/her books, records and papers; and any person who makes any incomplete, false or fraudulent return or attempts to do anything whatsoever to avoid the full disclosure of the amount of his/her net profits or earnings to avoid the payment of the whole or any part of the tax imposed by this Ordinance, shall, upon conviction thereof before any District justice, be sentenced to pay a fine of not more than Five Hundred (\$500.00) Dollars for each offense and costs, and, in default of payment of said fines and costs, to be imprisoned in the Washington County Jail for a period not exceeding thirty (30) days.

B. Any person who divulges any information which is confidential under the provisions of Subsection (D) of Section V of this Ordinance shall, upon conviction thereof before any District Justice be sentenced by pay a fine of not more than Five Hundred (\$500.00) Dollars for each offense, and costs, and, in default of payment of said fines and costs, to be imprisoned in the Washington County Jail for a period not exceeding thirty (30) days.

C. The penalties imposed under this section shall be in addition to any other penalty imposed by any section of this Ordinance.

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

SECTION XII: INCORPORATION BY REFERENCE

All the terms, conditions and provisions of the Local Tax Enabling Act relating to Earned Income Taxes are incorporated herein by reference with the same effect as if the same were expressly set forth herein.

SECTION XIII: SEVERABILITY

The provisions of this Ordinance are severable. If any sentence, clause or section 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 provision, sentences, clauses or sections of this Ordinance. It is hereby declared to be the intent of the Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause or section not been included herein.

SECTION XIV: SAVING CLAUSE

The provisions of this Ordinance, so far as they are the same as those of an ordinance in force immediately prior to the enactment of this Ordinance, are intended as a continuation of such ordinances and not as new enactments. The provisions of this Ordinance shall not affect any act done or liability incurred, nor shall they affect any suit or prosecution pending or to be instituted to enforce any right or penalty or to punish any offense under the authority of any ordinance repealed by the Ordinance.

SECTION XV: REPEALING CLAUSE

All ordinances or parts of ordinances, inconsistent with or conflicting with the provisions of this Ordinance be and the same are hereby repealed insofar as they affect his Ordinance.

With the adoption of this Ordinance the Township of Buffalo, Washington County is hereby repealing Ordinance No. 12 of 1966 and all of the amendments.

APPROVED by the Supervisors and enacted into an Ordinance this 4 day of May, 2009.

ATTEST:

Jeri Penkerton
Township Secretary (to all)

James A. Mounts
James A. Mounts, Chairman
Buffalo Township Board of Supervisors

Lawrence O. Phillips
Lawrence O. Phillips, Vice Chairman
Buffalo Township Board of Supervisors

Timothy P. Doman
Timothy P. Doman, Secretary and Treasurer
Buffalo Township Board of Supervisors

TOWNSHIP SEAL