

**Chapter 78**  
**TAXATION**

ARTICLE I  
Earned Income Tax

- 78-101 § 78-1. Definitions; word usage.
- 78-102 § 78-2. Imposition of tax.
- 78-103 § 78-3. Collector.
- 78-104 § 78-4. Filing of return.
- 78-105 § 78-5. Deductions by employers.
- 78-106 § 78-6. Authority to examine records; confidentiality.
- 78-107 § 78-7. Board of Appeal and Review.
- 78-108 § 78-8. Interest and penalty on unpaid taxes.
- 78-109 § 78-9. Recovery of unpaid taxes.
- 78-110 § 78-10. Violations and penalties.
- 78-111 § 78-11. Applicability.

- § 78-20. Direct payment by taxpayers.
- § 78-21. Nonresident taxpayers.
- § 78-22. Administration and enforcement.
- § 78-23. Collection; unpaid taxes.
- § 78-24. Violations and penalties.
- § 78-25. Applicability and severability.
- § 78-26. When effective; continuation.

ARTICLE IV  
Realty Transfer Tax

- § 78-27. Title.
- 78-402 § 78-28. Authority.
- 78-403 § 78-29. Definitions.
- 78-404 § 78-30. Imposition of tax; interest on unpaid taxes.
- 78-405 § 78-31. Exempt parties.
- 78-406 § 78-32. Excluded transactions.
- 78-407 § 78-33. Documents relating to associations or corporations.
- 78-408 § 78-34. Acquired company.
- 78-409 § 78-35. Credits against tax.
- 78-410 § 78-36. Extension of lease.
- 78-411 § 78-37. Proceeds of judicial sale.
- 78-412 § 78-38. Duties of Recorder of Deeds.
- 78-413 § 78-39. Statement of value.
- 78-414 § 78-40. Civil penalties.
- 78-415 § 78-41. Unpaid tax to become lien.
- 78-416 § 78-42. Taxes recoverable as like debt.
- 78-417 § 78-43. Enforcement; regulations.

ARTICLE II  
Per Capita Tax - 2018-22

- § 78-12. Imposition of tax.
- § 78-13. Residency list.
- § 78-14. Collection and enforcement.
- § 78-15. Collector.

ARTICLE III  
Occupational Privilege Tax

- § 78-16. Title.
- § 78-17. Definitions.
- § 78-18. Levy of tax.
- § 78-19. Collection through employers.

*LST TAX*  
*see ordinance number 78*

[HISTORY: Adopted by the Borough Council of the Borough of Callery as indicated in article histories. Amendments noted where applicable.]

*Article V*  
*Real Estate Tax Rate*  
*(see ordinance No. 2014-08)*

