

ORDINANCE NO. PAGE 34 1958

AN ORDINANCE providing for the levy and collection of a tax for general borough purposes, under the authority of the Act of June 25, 1947, P.L. 1145, and its amendments, for the use or occupancy of house trailers suitable for living quarters within the Borough of West Kittanning; requiring that all persons, partnerships, associations and corporations using or occupying house trailers for living quarters shall be taxed in the following method and manner; prescribing the manner of collection of such taxes and prescribing penalties.

The Borough of West Kittanning hereby ordains, under the authority of the Act of June 25, 1947, P. L. 1145, and its amendments:

Section 1. This ordinance shall be known and may be cited as the Borough House Trailer Ordinance.

Section 2. Unless otherwise expressly stated, the following terms shall have, for the purpose of this ordinance, the meaning herein respectively indicated: (a) The term "person" shall indicate any natural person, co-partnership, association, firm or corporation. Whenever used in any clause prescribing and imposing a penalty, or both, the term "person" as applied to a co-partnership or association shall mean the partners or members, and as applied to a corporation shall mean the officers thereof; (b), in this ordinance, the singular shall include the plural, and the masculine shall include the feminine and neuter.

Section 3. A tax is hereby imposed, for general borough purposes, under the authority of the Act of June 25, 1947, P.L. 1145, and its amendments, at the rate of Two (\$2.00) Dollars per month, payable in advance, on each and every house trailer within the Borough of West Kittanning.

Section 4. On and after the first day of NOVEMBER, 1958, any person using or occupying a house trailer for living purposes shall be required to pay a tax of Two (\$2.00) Dollars.

Section 5. Every owner or user occupying a house trailer suitable for living quarters within the Borough of West Kittanning shall, on or before the first day of each and every month, pay over to the Borough Secretary the entire amount of the tax due, In every case, the Borough Secretary shall furnish to the owner or user paying over to him any tax levied under this ordinance a receipt for payment of such tax.

Section 6. If any tax levied in pursuance of this ordinance shall not be paid when due, a penalty of 10% of the amount of the tax due and unpaid shall be added thereto.

Section 7. All taxes imposed by this ordinance, together with all penalties, interest and costs, shall be recoverable by the Borough Solicitor as debts of like amount are by law recoverable.

Section 8. All taxes, interest and penalties collected or recovered by the Borough Secretary or any other Borough officer or person for or on behalf of the Borough, shall be paid into the Borough Treasury as general revenue for general revenue purposes.

Section 9. Any person who shall be convicted before any Burgess or Justice of the Peace of the Borough for violating or failing to carry out any of the provisions or requirements of this ordinance, or to pay over any tax levied by this ordinance at the time required, or of doing or attempting to do anything whatever to avoid payment of the whole or any part of the tax imposed under this ordinance shall be liable to a fine or penalty not exceeding One hundred (\$100.00) Dollars for each and every offense, and the costs of prosecution thereof, and in default of payment of any such fines and costs, to imprisonment in the county jail for not more than thirty days.

10. This ordinance shall go into effect on the first day of NOVEMBER 1958, and the tax levied hereunder shall be imposed for one (1) year only.

11. If any sentence, clause or section or part 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 provisions, sentences, clauses or sections or parts of this ordinance. It is hereby declared as the intent of the Borough Council that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included therein.

DONE, ORDAINED AND ENACTED by the Burgess and Town Council of the Borough of West Kittanning at a regular meeting held this 8TH day of SEPTEMBER, 1958.

R. J. Bowman
President of Council

Attest:

Frank S. Trick
Borough Secretary

Approved by me this 10TH day of SEPTEMBER, 1958.

A. J. Fisher
Burgess of West Kittanning Borough

I hereby certify that the foregoing is a true and attested copy of an Ordinance enacted at a regular meeting of the Borough Council of the Borough of West Kittanning on the 8TH day of SEPTEMBER, 1958, and that the same was duly approved by the Burgess and ordered published.

Frank S. Trick
Borough Secretary.