

ARTICLE 331

Residence Tax

331.01 Rate Established.

331.02 Report Of Rental Unit Owners.

331.99 Penalty.

CROSS REFERENCES

Power to enact - See 3rd Class §2531 (53 P.S. §37531)

Per Capita Tax - See BUS. REG. Art. 337

EDITOR'S NOTE: Under the provisions of Section 2531 of the Third Class City Code, as amended (53 P.S. §37531), a residence tax is enacted annually.

331.01 RATE ESTABLISHED.

A residence tax for general revenue purposes at the rate of five dollars (\$5.00) per year is hereby levied on all inhabitants of the City above the age of twenty-one years. (Ord. 2284 §1. Passed 12/27/71.)

331.02 REPORT OF RENTAL UNIT OWNERS.

On May 15 of each year, every owner of rental units used for living purposes located within the City, including hotels, motels, rooming houses and apartments, is required to register with the City Treasurer and shall submit to the Treasurer a statement of the number of rental units and a listing of all tenants with full names and addresses of such tenants, on premises so owned, operated or managed by such individuals or firms, which tenants have occupied the premises for a period of at least thirty days prior to the due date of the report. In addition, on November 15 of each year, each owner shall notify the Treasurer of changes in the listing of tenants. (Ord. 2143 §1. Passed 4/15/69.)

331.99 PENALTY.

Any person who violates any provision of this Article shall be subject to the following penalties:

(a) First violation - A fine of \$100.00, or thirty days imprisonment, or both;

(b) Second violation - A fine of \$300.00, or sixty days imprisonment, or both;

(c) Third and each subsequent violation - A fine of \$600.00, or ninety days imprisonment, or both;

(Ord. 2143 §3. Passed 4/15/69; Ord. 3242-Passed 2/7/89)