

ARTICLE 337

Per Capita Tax

337.01 Rate Established.

337.02 Report Of Rental Unit Owners.

337.99 Penalty.

CROSS REFERENCES

Power to tax - See Act 511 of 12/31/65 (53 P.S. §6901-6924)

Residence tax - See BUS. REG. Art. 331

337.01 RATE ESTABLISHED.

A per capita tax for general revenue purposes at the rate of five dollars (\$5.00) per year is hereby levied on all inhabitants of the City about the age of twenty-one years. (Ord. 2285 §1. Passed 12/27/71.)

337.02 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 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. 2142 §1. Passed 4/16/69.)

337.99 PENALTY.

Any person who violates any provision of this article shall be fined six hundred dollars (\$600.00) or imprisoned not more than ninety days, or both. (Ord. 2142 §3. Passed 4/16/69; Ord. 3242-Passed 2/7/89)