

AN ORDINANCE

imposing tax upon the use and occupancy of house trailers within the borough of Fawn Grove and providing for the enforcement and collection of the same.

BE IT ORDAINED ENACTED by the Borough of Fawn Grove and it is hereby ordained and enacted by the authority of the same, pursuant to the authority granted to Boroughs in the Commonwealth of Pennsylvania by the Act of General Assembly approved June 17, 1953, P. L. 454 as amended, that a tax shall be imposed on the use and occupancy of all house trailers used for dwelling purposes, in accordance with the following provisions:

Section 1. DEFINITIONS

- (a) "Person" shall mean any natural person
- (b) "Landowner" shall mean any person who owns, or who is seized or possessed of, any interest in land lying wholly or partly within the boundaries of the Borough of Fawn Grove, York County, Pennsylvania.
- (c) "Borough" shall mean the Borough of Fawn Grove, York County, Pennsylvania.
- (d) "House Trailer" shall mean any trailer, semi-trailer, vehicle or other apparatus suitable to be towed or hauled by any automobile, truck or other vehicle or to move under its own power, which is used and occupied as a dwelling or for dwelling purposes by one or more persons.

the singular shall include the plural and the -masculine, the feminine and neuter.

Section 2. IMPOSITION, RATE AND COMPUTATION OF TAX

There is hereby imposed, for general borough purposes, for the period July 1, 1957 to December 31, 1957, on every owner or owners of land on whose land is parked or located one or more house trailers, a tax in the amount of Two (\$2.00) Dollars per month for each and every such house trailer. Provided that no tax shall be assessed during the first thirty (30) days on which a house trailer is located within the boundaries of the borough, and provided further that this tax shall in no wise apply to any house trailers as previously defined located within the Borough of Fawn Grove on the effective date of this ordinance. Such tax shall be imposed in accordance the provisions herein-after set forth.

Section 3. RETURNS AND PAYMENT OF TAX

On or before the 1st day of August, 1957, and on or before the first day of each month thereafter, the Tax Collectors shall send to every landowner on whose land is located one or more house trailers used for dwelling purposes, a notice of the tax due for the month; subject, however, to the exclusions set forth in Section 2 above. Payment shall be made on or before the 10th day of

said month; provided, however, that the failure or omission of the Tax Collector to send or of any landowner to receive such notice shall not, relieve such person from the payment of such tax.

Section 4. PENALTIES, SUITS FOR COLLECTION, INTEREST

- (a) If any tax imposed pursuant to this resolution shall not be paid when due, a penalty of ten per cent (10%) the amount of the tax due and unpaid shall be added thereto.
- (b) The Borough of Fawn Grove, York County, Pennsylvania, through its solicitor, may sue in assumpsit for the recovery of all taxes, interest and penalties unpaid which are required to be paid by the ordinance.
- (c) If, for any reason a tax imposed by this resolution is not paid on the date it is required to be paid, interest at the rate of one per cent (1%) on the amount unpaid, together with the penalty thereon, for every month fraction thereof, shall be added and collected; and where suit is brought for the recovery of such and interest, the landowner shall, in addition, be liable costs of suit and a five per cent (5%) commission upon the total of such and interest for expenses of collection.
- (d) Any person convicted before any Justice the Peace in the Borough of Fawn Grove of violating or failing to carry out any of the provisions of this resolution, or of refusing to pay any tax or penalties imposed under this resolution, shall be liable to a fine or penalty not exceeding \$25.00 for each and every offense, and the costs of prosecution thereof, and in default thereof, to undergo imprisonment in the County Jail for a period not exceeding thirty (30) days; provided, that such fine or penalty shall be in addition to any other penalty imposed by other any other section of this resolution.

Section 5. ADMINISTRATION AND COLLECTION

- (a) The Tax Collector is hereby authorized to promulgate and enforce such rules and regulations not inconsistent with the provisions herein contained as may be approved the Borough of Fawn Grove pertaining to the administration and enforcement of this resolution.
- (b) It shall be the duty of the Tax Collector of the Borough of Fawn Grove to collect receive all taxes, interest and penalties provided for in this resolution, and to issue receipts therefor. He shall keep a record showing the amounts received by him, the persons paying the same and the date and nature of such receipts.

Section 6. SAVING CLAUSE

If the tax or portion thereof imposed on any person under the terms of this resolution, or if any section or part of this resolution shall be held by any Court of competent jurisdiction to be in violation of the Laws or Constitution of the United States or of the Commonwealth of Pennsylvania, the decision of such Court shall not impair or invalidate the right to impose the tax, or the validity of the tax so imposed, on any other person as herein provided, nor shall it impair or invalidate any of the remaining sections or portions of this resolution.

Section 7. EFFECTIVE DATE

The tax levied under this section shall become effective on July 1, 1957 for the period of six (6) months.

ATTEST:

James F. Howell
Secretary

W. Howard Webb
President of the Borough Council

Approved by me this 6 day of June, 1957.

Raymond Manstetter
Chief Burgess

I hereby certify that the above Ordinance was adopted by the affirmative vote of at least two-thirds of all the members of the said Council of the Borough of Fawn Grove at, a meeting of said Council held on the 20 day of **MAY**, 1957 and approved by the Burgess on the 6 day of **June** 1957.

James F. Howell
Secretary