

Ordinance 56-7

Levy + Collection of Taxes

5/7/1950

ORDINANCE NO. 56-7

AN ORDINANCE OF THE TOWNSHIP OF HOPEWELL, BEAVER COUNTY, PENNSYLVANIA, PROVIDING FOR THE LEVY AND COLLECTION OF TAXES FOR GENERAL TOWNSHIP PURPOSES UNDER THE AUTHORITY OF THE ACT OF JUNE 25, 1947, (PAMPHLET LAWS 1145) AND ITS AMENDMENTS, UPON THE PRIVILEGE OF USING, MAINTAINING, OPERATING AND POSSESSING BILLBOARDS, MECHANICAL AMUSEMENT DEVICES AND JUKE BOXES, AND PROVIDING FOR THE COLLECTION OF SUCH TAXES AND PRESCRIBING PENALTIES.

BE IT ENACTED AND ORDAINED by the Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania, under the authority of the Act of June 25, 1947, (P.L. 1145) and its amendments, and it is hereby enacted and ordained by authority of the same:

SECTION 1. Unless otherwise herein expressly stated, the following terms shall have for the purpose of this ordinance, the meanings hereby respectively indicated:

(a) The term "tax collector" shall mean the tax collector and treasurer of the Township of Hopewell, Beaver County, Pa.

(b) The term "juke box" shall mean any music vending machine, contrivance or device which, upon the insertion of a coin, slug, token, plate, disc or key into any slot, crevice or opening, operates or may be operated for the emission of song, music or similar amusement.

(c) The term "mechanical amusement device" shall mean any device, other than a "juke box" which, upon the insertion of a coin, slug, token, plate or disc, may be operated for use as a game, entertainment or amusement, whether or not registering a score and whether or not a prize is offered. PROVIDED: such term shall not include any gambling device or any mechanism that has been judicially determined to be a gambling device.

(d) The term "person" shall mean any natural person, association, co-partnership, firm or corporation.

In this ordinance, the singular shall include the plural and the masculine shall include the feminine and the neuter.

SECTION 2. A tax is hereby levied and imposed upon all billboards used or maintained in the Township of Hopewell. Such tax shall be payable by the person owning, operating or possessing the property on which such billboard or billboards are installed for use. Such tax shall be payable at the following rate: on each single board, \$50.00 and on each double board, \$100.00 for the calendar year 1956 or any portion thereof.

SECTION 3. A tax is hereby imposed on each juke box or mechanical amusement device possessed, operated or maintained in the Township of Hopewell. Such tax shall be payable by the person owning or operating the establishment in which such device is installed for use. Such tax shall be payable at the following rate: on each mechanical amusement device, \$75.00 for the calendar year 1956 or any portion thereof; on each juke box, \$25.00 for the calendar year 1956 or any portion thereof.

SECTION 4. No person shall do any of the things or possess, operate, own or maintain any of the establishments, or possess, operate, own or maintain any of the articles taxed by Sections 2 and 3 of this ordinance without first obtaining a license from the tax collector and paying to him the tax due.

SECTION 5. It shall be the duty of the tax collector to collect and receive the taxes and penalties imposed by this ordinance. It shall also be his duty to keep a record showing the amount received by him from each taxpayer and the date of receipt.

SECTION 6. No deduction or refund of any tax payable under Sections 2 and 3 of this ordinance shall be granted in case of any taxable payable for less than a full calendar year, or in case of any device destroyed, stolen, sold or otherwise disposed of or transferred after the payment of such tax.

SECTION 7. Enforcement, Rules and Regulations, Inquisitorial powers of the tax collector.

(a) The Township Board of Commissioners may prescribe, adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this ordinance, including provision for the examination, reexamination and correction of returns and payments alleged or found to be incorrect, or as to which an overpayment or underpayment is claimed or found to have occurred.

(b) The tax collector, or any agent or employee designated in writing by the Board of Commissioners, is hereby authorized to examine the books, papers and records of any taxpayer or supposed taxpayer in order to verify the correctness of any return made, or if no return was made, to ascertain the amount of tax due. Every person, association, partnership or corporation liable, or supposed to be liable, for any tax imposed by this ordinance shall give to the tax collector or any other person designated by the Board of Commissioners, the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

SECTION 8. Interest and Penalties.

All taxes imposed by this ordinance, remaining unpaid after they become due, shall bear interest in addition to the amount of the unpaid tax at the rate of six percent per annum, and the persons upon whom said taxes are imposed shall be further liable to a penalty of fifty (50%) percent of the unpaid tax.

SECTION 9. Collection of unpaid taxes.

All taxes imposed by this ordinance, together with all interest and penalties, shall be recoverable by the Township Solicitor as other debts of like amount are recoverable.

SECTION 10. Violations and Penalties.

Any person convicted before any Justice of the Peace of

violating any of the provisions or requirements of this section or who shall fail, neglect or refuse to make any return required by this ordinance, or any taxpayer who shall fail, neglect or refuse to pay the tax, penalties and interest imposed by this ordinance, or any person who shall refuse to permit the tax collector or any person designated by the Board of Commissioners in writing to examine his books, records and papers, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid the payment of the whole or any part of the tax imposed by this ordinance shall be subject to a fine or penalty of twenty-five (\$25.00) dollars and costs for each such offense, or to undergo imprisonment for not more than thirty days for the nonpayment of such fine or penalty and costs within ten days from the imposition thereof. Such penalty or fine shall be in addition to any other penalty imposed by any other section of this ordinance.

SECTION 11. This ordinance shall not apply to any person or property as to whom or to which it is beyond the legal power of the Board of Commissioners to impose the tax or duties herein provided for.

SECTION 12. If any section, clause, sentence or part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not effect 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 Board of Commissioners that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, section or part thereof not been included.

ENACTED AND ORDAINED into an Ordinance this 17th day of May, 1956.

BOARD OF COMMISSIONERS HOPEWELL TOWNSHIP

By Paul Daugherty President.

ATTEST:

Charlotte M. Buffington
Secretary.

Proof of Publication

The **Beaver Valley Times**, a daily newspaper of general circulation, published by BEAVER NEWSPAPERS, Inc., a Pennsylvania corporation, 570 Third Street, Beaver, Beaver County, Pennsylvania, was established in 1946, and has been issued regularly, except legal holidays, since said date.

The attached advertisement, which is exactly as printed and published, was published in the regular issue of said newspaper, on May 11, 1956.

The cost of advertising and proof, \$ 67.90, has been paid.

BEAVER NEWSPAPERS, Inc.
BEAVER VALLEY TIMES

By

PAID
7-21-56
J. R. Miller

By

STATE OF PENNSYLVANIA, }
COUNTY OF BEAVER, } SS:

Before me, a Notary Public in and for said county and state, personally

appeared Ray J. Taylor, who being duly sworn

according to law says that he is General Manager of
BEAVER NEWSPAPERS, Inc.; that neither affiant nor said corporation is
interested in the subject matter of the attached advertisement; and that all
of the allegations of the foregoing statement including those as to the time,
place and character of publication are true.

Ray Taylor
General Manager

Sworn to and subscribed before me

this 11th day of May, 19 56

Maudie F. McBrier

NOTARY PUBLIC
MY COMMISSION EXPIRES
MARCH 5, 1957

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BE IT ENACTED AND ORDAINED by the Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania, under the authority of the Act of June 25, 1947, (P.L.1145) and its amendments, and it is hereby enacted and ordained by authority of the same:

SECTION 1. Unless otherwise herein expressly stated, the following terms shall have for the purpose of this ordinance the following meanings:

SECTION 2. Enforcement, Rules and Regulations, Inquisitorial powers of the tax collector:

(a) The Township Board of Commissioners may prescribe, adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this ordinance, including provision for the examination, reexamination and correction of returns and payments alleged or found to be incorrect, or as to which an overpayment or underpayment is claimed or found to have occurred.

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SECTION 3. Interest and Penalties. All taxes imposed by this ordinance, remaining unpaid after they become