

CHAPTER NINETEEN

TAXATION

PART

ORDINANCE NO. 6003

AN ORDINANCE OF THE BOROUGH OF YOE, YORK COUNTY, PENNSYLVANIA, LEVYING AND ASSESSING A TAX ON THE USE AND OCCUPANCY OF HOUSE TRAILERS SUITABLE FOR LIVING QUARTERS.

BE IT ORDAINED AND ENACTED, and it is hereby ordained and enacted by the Council of the Borough of Yoe, York County, Pennsylvania:

SECTION 1. Pursuant to the authority granted to Boroughs by the Act of General Assembly, approved June 25, 1947, P. L. 1145, as amended, a tax is hereby imposed on the use and occupancy of all house trailers suitable for living quarters in the said borough.

SECTION 2. DEFINITIONS:

- (a) "Person" shall mean any natural person.
- (b) "Owner" or "Occupant" shall mean any person who owns or any person who occupies or dwells in, or maintains his living quarters in a house trailer, which is parked or located within the boundaries of the Borough of Yoe, York County, Pennsylvania.
- (c) "House Trailer" shall mean any trailer, semi-trailer or other vehicle, which is used and occupied as a dwelling, or for dwelling purposes, by one or more persons in the Borough of Yoe, York County, Pennsylvania.

SECTION 3. There is hereby imposed, for general borough purposes, for the period of one year beginning April 1, 1960, on the use and occupancy of every house trailer, a tax in the amount of \$2.00 per month for every and each such house trailer; provided, that no tax shall be assessed during the first thirty (30) days the trailer is parked within the limits of the Borough of Yoe.

SECTION 4. On or before the last day of each month, the Tax Collector shall send to every owner or occupant of the house trailer, as defined in Section 2 of this Ordinance, a notice of the tax due for the month. Payment of the tax shall be made on or before the 10th day of the month following. Provided, however, that the failure or the omission of the Tax Collector to send, or of any owner or occupant of a house trailer to receive such notice shall not relieve such person from the payment of such tax.

SECTION 5. PENALTIES: SUITS FOR COLLECTION: INTEREST

- (a) If any tax imposed pursuant to this Ordinance shall not be paid when due, a penalty of ten per cent (10%) of the amount of tax due and unpaid shall be added thereto.

- (b) The Borough of Yoe, 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 Ordinance 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 or fraction thereof, shall be added and collected, and where suit is brought for the recovery of such tax and interest, the owner or occupant shall, in addition, be liable for costs of suit and a five per cent (5%) commission upon the total of such tax and interest for expenses of collection.

Adopted this seventh (7th) day of March, 1960.

Paul E. Kime /s/  
President of Council

Approved this seventh (7th) day of March, 1960.

Daniel S. Burke, Jr. /s/  
Burgess

ATTEST:

Ivan R. Bentzel /s/  
Secretary