

**COUNCIL OF THE BOROUGH OF YOE**

INTRODUCED BY:

Kevin Louge

SESSION 1989

ORDINANCE NO.: 89-003

DATE: December 5, 1989

**ORDINANCE**

**AN ORDINANCE OF YOE BOROUGH, YORK COUNTY, PENNSYLVANIA, IMPOSING A \$10.00 FLAT RATE OCCUPATION TAX ON GAINFULLY EMPLOYED ADULT RESIDENTS OF THE BOROUGH FOR TAX YEAR 1990 AND EACH TAX YEAR THEREAFTER, PROVIDING FOR THE COLLECTION AND PENALTIES, AND FIXING THE PER CAPITA TAX AT \$10.00.**

**WHEREAS**, pursuant to the authority of the Local Tax Enabling Act, 1965 December 31, P.L. 1257 Section 1(57 P.S. Section 5902) Section 2(3 P.S. Section 6902) the Borough is authorized to enact occupation taxes on all adults and fix the rate of the tax; and

**WHEREAS**, the present fixed rate taxes are insufficient to meet the Borough's needs; and

**WHEREAS**, be it enacted and ordained by the Borough of Yoe Council, York County, Pennsylvania, and it is hereby enacted and ordained as follows:

**Section 1.**

Unless otherwise expressly stated the following terms shall have for the purpose of this Ordinance, the meaning hereinafter indicated.

- A. The term "person" shall mean any natural person.
- B. The term "resident" shall mean any person domiciled in the Borough of Yoe.
- C. The term "adult resident" shall mean any person who has attained the age 18 years or more before the first day of January of each fiscal year and who shall be domiciled in the Borough of Yoe.

**Section 5.**

All taxes levied under this ordinance, together with all penalties shall be recoverable by the collector in the manner authorized by law in the case of the Borough flat rate occupation taxes within the Commonwealth of Pennsylvania.

**Section 6.**

If any section, clause or part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this ordinance. It is hereby declared as the intent of the Borough Council of the Borough of Yoe that this ordinance would have been adopted had such unconstitutional, illegal or invlaid sentence, clause or section or part thereof not been included herein.

**Section 7.**

The Ordinance 83-001 and 86-008 are hereby amended to comply with Section 8 of the Local Tax Enabling Act, Act of 1965, P.L. 1257, 53 P.S. 6908. The per capita taxes imposed by the Borough are here fixed at one \$10.00 per capita tax on every adult residing in or domiciled within the Borough.

**Section 8.**

This ordinance shall become effective on the first day of the tax year, except that upon its initial enactment it shall not become effective until thirty (30) days after the date of its enactment, which date shall be deemed the first day of the initial tax year.

**PASSED FINALLY: BY THE FOLLOWING VOTE:** Approved this      day of

December, 1989.

**YEAS:**

Robert T. Martin II

Robert C. ...

Richard Seale

Frank ...

Richard ...

**NAYS:**

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ATTEST:

Sandra N. Sterner  
SECRETARY

YOE BOROUGH COUNCIL:

BY: Robert T. Morton II  
PRESIDENT

Approved this 5<sup>th</sup> day of December, 1989.

BY: Thomas J. Brunetti  
MAYOR