

AN ORDINANCE SUPPLEMENTING AND AMENDING ORDINANCES 499, AND 514 OF THE BOROUGH OF FORD CITY, KNOWN AS THE EARNED INCOME TAX ORDINANCE; PROVIDING ADDITIONAL INTEREST AND PENALTIES FOR VIOLATIONS

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THE COUNCIL OF THE BOROUGH OF FORD CITY HEREBY ORDAINS AS FOLLOWS, UNDER THE AUTHORITY OF ACT 511 OF DECEMBER 31, 1965, PL (53 P.S. 6901, ET SEQ.), KNOWN AS THE LOCAL TAX ENABLING ACT, AND SPECIFICALLY UNDER 53 P.S. 6913 SECTION VIII INTEREST AND PENALTY:

Section 1: Ordinance No. 499, Section 8, is amended to read as follows:

"If for any reason the tax is not paid when due, interest at the rate of six percent per annum on the amount of said tax, and an additional penalty of one-half on one percent of the amount of unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed."

Section 2: Ordinance No. 514, is amended to add Section 4(a) which reads as follows:

"If for any reason the tax is not paid when due, interest at the rate of six percent per annum on the amount of said tax, and an additional penalty of one-half on one percent of the amount of unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed."

DONE, ORDAINED AND ENACTED at a regular meeting of the Council of the Borough of Ford City held at the Council Chambers on the 19th day of December, 1989.

BOROUGH OF FORD CITY
By *Catherine L. L...*
President

ATTEST:
Connie Drabovsky
Secretary

Approved this 20th day of December, 1989

By *Jerry W. ...*
Mayor