

**FORD CITY BOROUGH ORDINANCE NO. 681**  
**AN ORDINANCE PROVIDING FOR AND REGULATING**  
**THE ASSESSMENT, LEVY AND COLLECTION FOR GENERAL REVENUE**  
**PURPOSES OF AN ANNUAL BUSINESS PRIVILEGE TAX.**

BE IT RESOLVED by the Borough Council of Ford City Borough, Armstrong County, Pennsylvania, and it is hereby resolved by authority of the same as follows:

SECTION 1, DEFINITIONS.

The following words and phrases, when used in this Ordinance shall have the meanings ascribed to them in this section, except where the context or language clearly indicates or requires a different meaning:

a. "Business" shall mean the carrying on or exercising for gain or profit any trade, profession, landlord-tenant relationship, or undertaking of any type, kind, or character, including services, domestic or other, carried on or performed from or attributable to a place of Business or Rental Property within the limits of Ford City Borough, irregardless of whether the Business is conducted as a corporation, partnership, sole proprietor, or otherwise. "Business" does not include any Business upon which the power to levy a Tax is prohibited by law **nor Rental Property where a residential landlord-tenant relationship exists and where the Rental Property and the landlord's residence have the same Armstrong County Tax Map Number.**

b. "He", "His", or "Him" shall mean and indicate the singular and plural number, as well as, male, female, and neuter gender.

c. "Person" shall mean corporation, partnership, sole proprietorship, individual, or other business associations.

d. "Rental Property" means real property, as to its whole or any part thereof, in which a relationship of landlord and tenant exists during the Tax Year.

e. "Tax" shall mean the Business Privilege Tax.

f. "Tax Collector" shall mean the person, public employee, or private agency designated by Ford City Borough to collect and administer the Business Privilege Tax imposed. The "Tax Collector" shall be designated by resolution of the Ford City Borough Council.

g. "Tax Year" shall mean the Twelve (12) Month Period beginning January 1 and ending December 31.

h. "Taxpayer" means the Person subject to the Tax imposed by this Ordinance.

i. "Within the Borough" means within the corporate limits of the Borough of Ford City, Armstrong County, Pennsylvania.

## SECTION 2, LEVY.

The Borough Council hereby levies and imposes on each Person engaged in any Business Within the Borough during the Tax Year of 2009 and each subsequent Tax Year thereafter, a Tax in the amount of One Hundred Fifty (\$150.00) Dollars for each Business location Within the Borough. For Rental Property, each Rental Property that has a separate Armstrong County Tax Map Number shall constitute a separate location.

a. Every Person who is subject to the Tax imposed by this Ordinance who has commenced Business prior to the current Tax Year shall pay the Tax for the current Tax Year to the Tax Collector in full by March 31<sup>st</sup> of that Tax Year.

(i). For each location for which full payment of the Tax for the current Tax Year was made to the Tax Collector on or before January 31<sup>st</sup> of the current Tax Year, the Tax shall be discounted by Fifteen (\$15.00) Dollars.

(ii). Every Person who is subject to the Tax imposed by this Ordinance has the option to pay the Tax along with a penalty of Twenty (\$20.00) Dollars in four equal installments of Forty-two Dollars and Fifty Cents (\$42.50), each installment shall be due by March 31<sup>st</sup>, June 30<sup>th</sup>, September 30<sup>th</sup>, and December 31<sup>st</sup>, of the current Tax Year.

b. Every Person who is subject to the Tax imposed by this Ordinance who commences Business subsequent to the beginning of the current Tax Year shall pay a prorated share of the Tax imposed by this Ordinance. The Tax due shall be determined by multiplying the Tax imposed by this Ordinance by the ratio of the number of days from the commencement of Business to the end of the Tax Year divided by 365. The Tax due shall be payable to the Tax Collector in full within three months of the commencement of Business or the end of the current Tax Year, whichever is sooner.

c. Every Person who is subject to the Tax imposed by this Ordinance and who has paid all or part of the Tax for the current Tax Year and who goes out of Business during the Tax Year shall be entitled to a refund. The refund shall be the difference between the Tax due and the amount of Tax paid. The Tax due shall be the

Tax levied under this Ordinance multiplied by the ratio of the number of days the Taxpayer was in Business for that Tax Year divided by 365; plus any penalties and interest assessed as provided for in this Ordinance.

### SECTION 3, RETURNS.

a. Every Person subject to the Tax imposed by this Ordinance who has commenced Business prior to the beginning of the Tax Year shall within 30 days of the beginning of the Tax Year and every Person subject to the Tax imposed by this Ordinance who has commenced Business subsequent to the beginning of the Tax Year, shall within 30 days from the date of commencing Business, file a return with the Tax Collector, setting forth his name, address, Business address, nature of the Business activity in which he/she is engaged, number of Business locations and such other information as may be necessary for the administration of this Ordinance. Should any of the information required to be supplied by this Ordinance change or become inaccurate for any reason, the Taxpayer shall supply corrective information to the Tax Collector within 30 days of such change or discovery of such inaccuracy.

b. Every return shall be made upon a form furnished by the Tax Collector. Every Person making a return shall certify the correctness thereof.

### SECTION 4, ADMINISTRATION OF TAX.

a. It shall be the duty of the Tax Collector to accept and receive payments of this Tax and to keep a record thereof showing the amount received from each Taxpayer, together with the date the Tax was received.

b. The Tax Collector is hereby charged with the administration and enforcement of this Ordinance, and is hereby charged and empowered to prescribe, adopt, and promulgate Rules and Regulations relating to any matter pertaining to the administration and enforcement of this Ordinance, including provisions for the examination of the records of any Person subject to this Ordinance, the examination and correction of any returns made in compliance with this Ordinance, and any payment alleged or found to be incorrect or to which overpayment is claimed or found to have occurred. Any Person aggrieved by any decision of the Tax Collector shall have the right to appeal in accordance with the provisions of the Local Taxpayers Bill of Rights or to the Court of competent jurisdiction, as in other cases provided.

c. The Tax Collector is hereby authorized to examine the books of any Person in order to verify the accuracy of any return made by them, or if no return was made, to ascertain the Tax due. Each Taxpayer is hereby directed and required to give the Tax Collector the means, facilities and opportunity to examine such books, and to ascertain the Tax due, if any.

d. The Tax Collector is directed and authorized to adopt regulations concerning refund claims for Persons who overpay the Tax.

#### SECTION 5, SUITS FOR COLLECTION.

a. In the event that any Tax under this Ordinance remains due or unpaid for thirty (30) days after the due date above set forth, the Tax Collector may sue for the recovery of any such Tax due or unpaid under this Ordinance, together with interest and penalty.

b. If said Tax is not paid when due, interest at the rate of six (6%) percent per annum shall be calculated, beginning with the due date of said Tax, and a penalty of ten (10%) percent shall be added to the flat rate of said Tax for the non-payment thereof. Where suit is brought for the recovery of this Tax, the individual liable therefore shall, in addition, be responsible and liable for the costs of collection and reasonable attorney fees.

#### SECTION 6, FINE AND PENALTY.

Whoever makes false and untrue statements on any return required by this Ordinance, or who refuses inspection of the books, records and accounts in his custody and control setting forth information to determine the Tax imposed by this Ordinance, or whoever fails or refuses to file any return required by this Ordinance shall upon conviction before any District Judge for Ford City Borough, be sentenced to pay a fine of not more than Three Hundred (\$300.00) Dollars and costs for each offense, and in default of the payment of said fine and costs, be imprisoned in the Armstrong County Jail for a period not exceeding thirty (30) days for each offense. It is further provided that the action to enforce the fine and penalty herein provided may be instituted against any Person in charge of the Business who has failed or refused to file a return required by this Ordinance.

#### SECTION 7, VALIDITY.

Provisions of this Ordinance shall be severable and if any of its provisions shall be held invalid or unconstitutional, the decision of the Court to this effect shall not effect or invalidate any of the remaining provisions. It is hereby declared to be the legislative intent of the Borough Council of Ford City Borough that this Ordinance would

have been adopted if such illegal, invalid or unconstitutional provisions had not been included herein.

SECTION 8, SAVING CLAUSE.

a. Nothing contained in this Ordinance shall be construed to empower Ford City Borough to levy and collect the Tax hereby imposed on any Business not within the Taxing power of Ford City Borough under the Constitution of the United States and the laws of the Commonwealth of Pennsylvania.

b. If the Tax hereby imposed under the provisions of this Ordinance shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the laws of the Commonwealth of Pennsylvania, as to any individual, the decisions of the Court shall not affect the right to impose or collect said Tax, or the validity of the Tax so imposed on other Persons or individuals as herein provided.

SECTION 9, AUTHORITY.

The Tax herein imposed and the Ordinance herein enacted is in pursuance of authority granted by the provisions of the Local Tax Enabling Act, approved by the General Assembly of the Commonwealth of Pennsylvania, December 31, 1965, Act 511 of 1965, as amended.

SECTION 10, REPEAL.

Ford City Borough Ordinance Number 571, as amended, and all Ordinances or parts of Ordinances inconsistent herewith be and the same hereby are repealed.

SECTION 11, EFFECTIVE DATE. This Ordinance shall become effective on January 1, 2009.

ENACTED this 21 day of November, 2008.

BOROUGH OF FORD CITY

By:   
Borough Council President

ATTEST:

Lisa Bittner  
Secretary

EXAMINED AND APPROVED THIS 21 DAY OF November, 2008.

Mayor Man A. Martini  
Mayor