

ORDINANCE NO. 474

AN ORDINANCE OF EAST NORRITON TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, AMENDING THE CODE OF ORDINANCES, CHAPTER 182, ARTICLE III ENTITLED OCCUPATIONAL PRIVILEGE TAX AS ADOPTED BY ORDINANCE NUMBER 121 ON DECEMBER 30, 1975 AND SUBSEQUENT AMENDMENTS.

WHEREAS, East Norriton Township previously established the collection of an Occupational Privilege Tax pursuant to ordinance Number 121 and incorporated into the East Norriton Township Code of Ordinances (“Code”); and

WHEREAS, East Norriton Township desires to amend the Occupational Privilege Tax provisions of the Code, effective January 1, 2005, in accordance with the laws of the Commonwealth of Pennsylvania (Act 222 of 2004 amending the Local Tax Enabling Act, as amended (Act of December 31, 1965, P.L. 1257, 53 P.S. §6901 et seq.));

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF EAST NORRITON TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, UNDER AND BY VIRTUE OF AUTHORITY GRANTED BY THE SECOND CLASS TOWNSHIP CODE DOES HEREBY ENACT AND ORDAIN, AS FOLLOWS:

The Code of East Norriton Township, Chapter 182, Article III, entitled Occupational Privilege Tax, is hereby amended effective January 1, 2005 as follows:

Section 1: Change and restate the title and all references currently in the Code as “Occupational Privilege Tax” to “Emergency and Municipal Services Tax”.

Section 2: Replace the entire existing Section 182-28 with the following language:

Section 182-28. Imposition of tax.

“For Police, Fire or Emergency Services, Road Maintenance or Real Estate Tax Reduction purposes, a tax is hereby levied upon the privilege of engaging in an occupation within the corporate limits of the township. Each individual who exercises such privileges for any length of time during any year wherein he earns a minimum of five thousand dollars (\$5,000.00) shall pay a tax in the amount of fifty-two dollars (\$52.00) in accordance with the provisions of this Article. This tax is in addition to all other taxes of any kind or nature levied by the township. It shall be the obligation of each such person so engaged in an occupation to pay or cause to be paid the tax herein imposed by the due date for the quarter in which he earns the annual required minimum of five thousand dollars

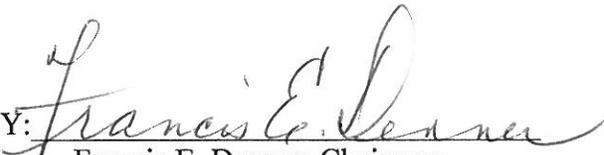
(\$5,000.00). The adoption of this Article shall constitute notice and demand for payment of this tax.”

- Section 3:** Amend and restate all references to the annual tax rate from the old rate of Ten Dollars (\$10.00) per year to the new rate of Fifty-Two Dollars (\$52.00) per year.
- Section 4:** Amend and restate all references to the annual exemption level from the former level of one thousand dollars (\$1,000.00) per year to the new exemption level of five thousand dollars (\$5,000.00) per year.
- Section 5:** All other provisions of Chapter 182, Article III shall remain in full force and effect.
- Section 6:** This part and the tax herein levied shall be effective January 1, 2005 and on a continual annual basis, unless the rate of said tax is subsequently changed.
- Section 7:** If any section, subsection, sentence clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be separate, distinct and independent, and such holdings shall not affect the validity of the remaining portions of this ordinance.

ENACTED AND ORDAINED by the Board of Supervisors of East Norriton Township, Montgomery County, Pennsylvania this 25th day of January, 2005.

Board of Supervisors
East Norriton Township

ATTEST:

BY: 
Francis E. Denner, Chairman


Helmuth J. H. Baerwald, Secretary

