

ORDINANCE NO. 1985-2

AN ORDINANCE OF THE BOROUGH OF LILLY CONTINUING THE TAXES AND LICENSE FEES IMPOSED BY LILLY BOROUGH FOR THE CALENDAR YEAR 1986.

WHEREAS, the Act of General Assembly of the Commonwealth of Pennsylvania, approved June 25, 1947, P.L. 1145, authorized the assessment, levy and collection of a tax for general revenue purposes upon salaries, wages, commissions and other compensation earned; and

WHEREAS, that pursuant to the authority of "The Local Tax Enabling Act" of 1965, December 31, P.L. 1257, Act No. 511, as adopted December 31, 1965, as amended; authorized the levying, assessing and collection of a tax for general revenue purposes upon individuals for the privilege of engaging in an occupation within the corporate limits of the Borough of Lilly; and

WHEREAS, the Council of the Borough of Lilly has determined that it is necessary for general revenue purposes for the proper operation of the Borough that these taxes be re-enacted for the calendar year 1986.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Council of the Borough of Lilly, and it is hereby ordained and enacted by authority of the same, that the following ordinances and amendments thereto be re-enacted for the calendar year 1986:

SECTION 1. Earned Income Tax, Ordinance No. 65, and the amendments thereto, which reads as follows:

(a) one half of one percent of all compensation earned on and after January 1, 1957, by residents;

(b) one half of one percent of all compensation earned after January 1, 1957, of businesses, professions, and other activities conducted

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by residents;

(c) one half of one percent of all compensation earned after January 1, 1957, by non-residents for work done or services rendered;

(d) one half of one percent of net profits earned after January 1, 1957, of businesses, professions, and other activities conducted by non-residents.

The taxes levied under (a) and (b) of this section shall relate to and be imposed upon compensation paid by an employer or on his behalf to any person who is employed by or renders services to him. The taxes levied under (c) and (d) of this section shall relate to and be imposed upon the net profits of any business, profession, or enterprise carried on by any person or owner or proprietor, either individually or in association with some other person or persons.

SECTION 2. The Earned Income Tax imposed by the aforementioned ordinance shall be effective January 1, 1986.

SECTION 3. All other provisions of Ordinance No. 65, as amended shall remain as adopted or amended.

SECTION 4. Occupational Privilege Tax Ordinance No. 1968-2, and the amendments thereto, imposes a tax as follows:

"Section 3. Levy. For general revenue purposes, a tax is hereby levied upon the privilege of engaging in an occupation within the Borough .. Each natural person who exercises such privilege for any length of time shall pay a tax in the amount of Five Dollars (\$5.00) in accordance with the provisions of this ordinance."

SECTION 5. The Occupational Privilege Tax imposed by the aforementioned ordinance shall be effective on January 1, 1986.

SECTION 6. All other provisions of Ordinance No. 1968-2 shall remain the same as adopted.

SECTION 7. The Real Estate Transfer Tax, Ordinance No. 1969-1, and the amendments thereto, imposes a tax as follows:

"Section 3. Every person who is the grantor, transferor or other person making, executing or delivering any document or in whose behalf any document is made, executed or delivered, shall be subject to pay a tax of one half percent (1/2%) of the value of the property represented by such document, which said tax shall be due and payable at the time of delivery of such document, provided that a portion of One Hundred (\$100.00) Dollars shall be regarded as One Hundred (\$100.00) Dollars."

SECTION 8. The Real Estate Transfer Tax imposed by the aforementioned Ordinance shall be effective January 1, 1986.

SECTION 9. All other provisions of Ordinance No. 1968-2 as amended, shall remain the same as adopted or amended.

SECTION 10. The Flat Rate Occupation Tax Ordinance No. 1968-1, imposes a tax as follows:

"SECTION 2. LEVY OF TAX. The Borough of Lilly hereby levies and assesses on each individual engaged in an occupation within its corporate limits an annual occupational privilege tax beginning from the effective date ... This tax is in addition to all other taxes of any kind or nature heretofore levied by the Borough of Lilly."

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"SECTION 3. AMOUNT OF TAX. Beginning with the effective date of this Ordinance..... each individual engaged in an occupation or occupations within the corporate limits of the Borough of Lilly shall be required to pay an Occupational Privilege Tax at the flat rate of Five (\$5.00) dollars per annum, said tax to be paid by the individual so engaged."

SECTION 11. The Flat Rate Occupation Tax imposed by the aforementioned ordinance shall be effective January 1, 1986.

SECTION 12. All other provisions of Ordinance No. 1968-1 shall remain the same as adopted.

SECTION 13. The Per Capita Tax Ordinance No. 161-1, as amended by Ordinance No. 1973-2, imposes a tax as follows:

"Section 1. A per capita tax of five dollars (\$5.00) for general Borough purposes, is hereby levied and assessed under the authority of the Local Tax Enabling Act of 1965 (Act 511 Effective January 1, 1966) (53 P.S. 6902), and its amendments, upon each resident or inhabitant of the Borough of Lilly over the age of eighteen (18) years, which tax shall be in addition to all other taxes levied and assessed by the said Borough pursuant to any other laws of the Commonwealth of Pennsylvania."

SECTION 14. The Per Capita Tax imposed by the aforementioned ordinance shall be effective January 1, 1986.

SECTION 15. All other provisions of Ordinance No. 161-1 as amended by Ordinance No. 1973-2, shall remain the same as adopted and amended.

SECTION 16. It is the intent of the Council of the Borough of Lilly that the provisions of this Ordinance are severable and the invalidity of any section, subsection, clause or provision of this ordinance shall not affect or

impair the validity of any other part of this ordinance, which can be given effect without the invalid part or parts.

SECTION 18. All ordinances or resolutions or parts or ordinances or resolutions not in accord with this ordinance are hereby repealed insofar as they affect this ordinance.

ORDAINED AND ENACTED into law by the Council of the Borough of Lilly in lawful session assembled this 26th day of December, 1985.

BOROUGH OF LILLY

BY

Hugh B Conrad  
President of Council

ATTEST:

Nelson P. Bashick  
Secretary

APPROVED this 26 day of December

Francis J. Klaysko  
Mayor

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