SECTION B — PAGE 6

# NOTICE PUBLIC

NOTICE IS HEREBY GIVEN that at a special meeting held at the D. C. Roberts Fire Company Hall, Harveys Lake, Pennsylvania, held on Monday, January 29th, 1968 at 8:00 p.m. o'clock (EST), the following five (5) taxing and licensing ordinances were enacted and ordained by the Council and approved by the Mayor, pursuant to the Act of December 31st, 1965, No. 511, to wit:

#### NO. 4 of 1968 AMUSEMENT DEVICE LICENSE

Be it enacted by the Council of collected, as provided by the Local the same are hereby repealed. follows:

1. License required for coin-

operated amusement device. It shall be unlawful for any per- secured and conditioned for the son to possess, operate or permit collecting, accounting for and payoperation of any coin-operated ing over of such taxes in the same amusement device within the limits manner as provided for other borof the borough without first obtain- ough taxes. ing a license for each such device.

2. Definitions.

nance, the following words and duplicate to the Tax Collector shall Act of 1965, as amended from time phrases shall have the meanings constitute his warrant for the collec- to time, for the year 1968, and each ascribed to them as follows: sons partnership, association, company, firm or corporation. COIN - OPERATED AMUSEMENT DEVICE — Any device which up- time. on insertion of a coin or coins operates and/or is operated by skill or otherwise to produce visual and/or audible stimulation or amusement to the operator there- the per capita tax hereby imposed limited partnership or other form of of, and/or which offers free plays shall be paid and allowed as pro- unincorporated enterprise owned, or prizes. It shall include, but vided in the Local Tax Collection operated or conducted by two or Ordinance.

### chines and juke boxes. 3. Application for license.

Application for a license for a mission as fixed by the borough the Borough of Harveys Lake or shall be made to the Amusement ough taxes. Device License Administrator, together with such information as he may require. The Amusement Device License Administrator shall keep a file of all applications with interest shall be applicable to the a record thereon of the issuance of collection of this tax as are apsuch license.

4. Licenses: issuance, term, fee, display.

A. License shall be issued by the Amusement Device License Administrator and may, if he tice to every taxable person whose foundation organized exclusively the Council.

B. The annual license fee for each C. Each license shall be issued

for a twelve-month period commencing January 1 and said tax as though he had received shall be renewed annually on notice. or before the first day of January.

D. Each license shall be attached the machine or device so li-

of the Commonwealth of Pennsvlvania. B. For the purposes of this ordinance the following phrase of this ordinance be held invalid shall have the meaning ascrib- or unenforceable, for any reason, ed to it as follows: CURRENT YEAR - The cal- tion, such portion shall be deemed endar year during which the severable, but only to the extent tax is imposed. 2. Collection.

Said tax shall be collected by the duly elected or appointed Tax Collector for the borough in the same

manner and at the same time or times as other borough taxes are nances inconsistent herewith be and

the Borough of Harveys Lake as Tax Collection Law of 1945, as 14. When effective. amended from time to time.

12. Severability.

tions thereof.

repealed.

NO. 16 of 1968

13.

3. Tax Collector's bond.

The Tax Collector shall give bond 1968. AN ORDINANCE IMPOSING AND LEVYING A TAX UPON REAL ESTATE TRANSFERS

4. Warrant for collection.

The entry of said per capita tax in Borough of Harveys Lake, under the For the purposes of this ordi- the tax duplicate and issuance of said authority of the Local Tax Enabling tion of the per capita tax hereby im- succeeding year thereafter, that PERSON — Any person or per- posed. Such warrant shall remain this Ordinance is reenacted without in force until the complete settle- substantial change.

5. Collection expenses; compen- except where the context clearly paid.

sation for Tax Collector. indicates a different meaning: The expenses of the collection of not be limited to: pin-ball ma- Law of 1945, as amended from time more persons. to time. The Tax Collector, as com- "Deed" - Any document, instrutaxes, shall receive the same com- tenements or hereditaments within

coin-operated amusement device for the collection of the other bor- any interest therein shall be grant-6. Discounts, penalties and

# interest.

The same discount, penalties and plicable in the case of the collection of the real property tax imposed by this borough.

7. Tax-due notice.

so deems, be withheld pending name appears on the tax duplicate, for charitable, religious or educainvestigation and approval by at the same time and in the same tional purposes, no part of the net any instance where the grantor or Borough and (b) by persons who manner as provided by Local Tax Collection Law of 1945, as amended coin-operated amusement device shall be ten dollars (\$10). ceive such notice shall not relieve any taxpayer from the payment of the tax hereby imposed, and such taxpayer shall be charged with the

8. Exonerations.

clause prescribing or imposing a The Borough Council shall make penalty, the term "person" as apto, or conspicuously displayed exonerations for uncollectible per plied to co-partnerships or associa- and penalties, if any, shall be paid from "I Definitions" through "IX in the immediate vicinity of, capita taxes, mistakes, indigent per-tions shall mean the partners or to the Secretary who is hereby Fines and Penalties . . " inclusive, sons, deaths, removals, etc., as to members thereof and as applied charged with the collection thereof. are hereby included in this Ordithem shall appear just and reasonto corporations, the officers and the same may be at all times able. A record of all exonerations directors thereof. clearly observable and read- shall be kept by the Secretary who "Tax" — the tax levied, assessed shall then give to the Tax Collector, and imposed by this Ordinance. urer stating the exoneration in full "Secretary" — the Secretary of the in order that settlement may be Borough of Harveys Lake, Pennsy- pay over the same to the Borough. provisions of III A (1) of Section Nothing in this ordinance shall made accordingly, as required by Ivania. the Local Tax Collection Law of "Borough" - the Borough of Har- tary to the Borough shall be ac- Harveys Lake as the governing body ize, license or permit any gambling 1945, as amended from time to time. veys Lake, Pennsylvania. 9. Auditing of accounts. The Board of Auditors of the ment granting, bargaining, selling, mitted. Borough of Harveys Lake shall ex- or otherwise conveying any land, (c) The Secretary is authorized ords of the Tax Collector. Powers and duties of 10. Tax Collector A. The Tax Collector shall have encumbrances thereon and ground tax, interest and penalties hereby in such subsection. the powers set forth in Sec- rents where such liens or other en- imposed, subject to the approval tions 18, 19, 20 and 21 of the cumbrances and ground rents also of the Council of the Borough of provisions of III B of Section 13, Local Tax Enabling Act of encumber or are charged against Harveys Lake. 1965, and such other duties other lands, tenements or heredita- Section 9. All taxes imposed by veys Lake as the governing body and powers prescribed by any ments: Provided, that where such this Ordinance not paid within ten elect to require every taxpayer to other laws pertaining thereto, document shall set forth a small (10) days after the due date shall make and file a final return as set in relation to collections of or nominal consideration, the bear interest from the due date at forth in the first paragraph of such taxes. Such powers and duties "value" thereof shall be determined the rate of one-half of one per- subsection. are hereby incorporated here-from the price set forth in or actual centum  $(1\frac{1}{2}\%)$  per month until B. It is hereby expressly declared sale, or, in the case of a gift, or any ten percentum (10%) of the tax the Council of the Borough of to be the intent of the Coun- other document without considera- is hereby imposed for failure to pay Harveys Lake as the governing cil to confer and impose upon tion, from the actual monetary said tax within ten (10) days after body elect to require every taxthe Tax Collector of the bor- worth of the property granted, bar- the due date. ough, in the assessment and gained, sold, or otherwise conveyed, collection of the per capita which, in either event, shall not be tax hereby imposed, all of less than the amount of the highest the rights, powers, duties and assessment of such lands, tenements obligations which are confer- or hereditaments for local tax purred or imposed upon borough poses. tax collectors of borough taxes "Real Estate" - any real property, by an existing law or laws of land, and also anything substantialthe Commonwealth of Penn- ly annexed or fastened to the land; sylvania, as amended from it includes minerals, timber, natural time to time, insofar as the resources and coal "in place." same may relate to the said "Transferring real estate" - the ough, which is the subject of the time to time, is hereby incorporated per capita tax. It is further transfer or change of possession of declared not to be the intent real estate from the grantor to the of this ordinance to limit the grantee by the surrender of pos-Tax Collector, in the collection session by the grantor or his agent, of the per capita tax hereby and the entry or constructive entry levied and assessed, to the into possession by the grantee or provisions of Local Tax Col- his agent, which transfer or change lection Law of 1945, as of possession takes place at the site a lien or claim, or otherwise proamended from time to time, of the real estate involved, regardbut it is the intent to confer less of where the deed is prepared, upon the Tax Collector all the executed, delivered, accepted, repowers and rights, together corded or where settlement is conwith all the duties and obligasummated. tions, conferred upon or grant-Section 2. This Ordinance shall ed to borough tax collectors be cited as the Borough of Harveys by any other laws of the Lake Real Estate Transfer Tax Or-Commonwealth of Pennsyldinance, and the tax herein and vania. hereby imposed shall be designated 11. Incorporation by reference. as the "Borough of Harveys Lake

## THE DALLAS POST, THURSDAY, FEBRUARY 1, 1968

such illegality, invalidity or un-

Section 17. This ordinance shall

AN ORDINANCE IMPOSING AND

LEVYING A TAX ON EARNED

INCOME AND NET PROFITS

NO. 17 of 1968

Be it ordained and enacted by

ARTICLE I

A tax of one per cent (1%) is

2. Adoption of Section 13 by

reference.

(a) The provisions of Section

1. Imposition of tax.

1968.

to be ordained and enacted by this Pennsylvania, at the rate of one per dred Dollars (\$300) and costs of of such bond. ordinance as fully as though in- cent (1%) of the value of the real prosecution for each and every ofcorporated, set forth and made part estate transferred. Where the trans- fense, and further shall be required fer involves real estate situate part- to pay the amount of the tax, toof this ordinance.

ly within and partly without the gether with all interest and penalboundaries of the Borough, the tax ties, which should have been paid Should any portion whatsoever so levied shall be only on that part on the transfer taxed hereunder, of the value apportioned to the part or to undergo imprisonment for not of said real estate situate within more than thirty (30) days for by any court of competent jurisdic-

the boundaries of the Borough. the non-payment of the same within Section 4. The tax shall be due ten (10) days from the imposition from and paid by the grantor ex- thereof. of such holding, and such holding cept that if the grantor, for any Section 14. The provisions of shall not affect the remaining por-

grantee shall become liable there- any word, words, part, parts, pro-**Inconsistent** ordinances for and remain liable until the tax, visions, section, sentence, clause, penalty and interest have been dis- exception or exemption shall be il-All ordinances or parts of ordicharged or paid according to the legal, invalid or unconstitutional, provisions of this Ordinance.

effective date of this Ordinance impair any of the remaining words, every grantor or his agent in any parts, provisions, sections, sentences, This ordinance shall take effect transfer taxable hereunder, shall, clauses, exceptions or exemptions upon the first day of February, prior to the delivery or acceptance of this Ordinance. It is hereby deficate in the form of a stamp and cil of the Borough of Harveys Lake nance are not in accordance with or limited selected group thereof by signed by him or for him by a that this Ordinance would have been in compliance with the provisions any producer for such privilege

BE IT ENACTED AND ORDAINED law which shall certify to and set included herein. by the Mayor and Council of the that the same has been paid, and in compliance with the provisions part of this ordinance. the date of payment. No grantee or of the Local Tax Enabling Act of his agent shall offer for recording 1965, as amended from time to time,

of 1945, as amended from time to dinance shall have the meaning certificate nor unless the tax here- part of this ordinance. ascribed to them in this section, by imposed shall first have been

(b) No Recorder of Deeds shall herewith be and the same are here- tions hereof. "Association" - Any partnership, accept for recording any deed that by repealed. is not properly stamped in accordance with the provisions of this take effect the 1st day of February,

Section 6. The certificates to be attached to said deed shall be in pensation for the collection of said ment or writing whereby any lands, substantially the following form: Certificate of Value

> Now, ....., it is (date)

ed. bargained, sold or otherwise hereby certified that the value (as the Council of the Borough of Harconveyed to the grantee, purchaser, defined by the Borough of Harveys veys Lake, under the authority of or any other person, but does not Lake Real Estate Transfer Tax Or- the Local Tax Enabling Act (Act include wills, mortgages, transfers dinance) of the real estate trans- No. 511 of 1965) and its amendbetween husband and wife, transfers between parent and child or the ferred by this deed as described ments, as follows: herein is \$..... The spouse of such child, and leases. amount of the Transfer Tax is

No real estate transfer tax shall be due under the provisions of this paid. Ordinance if the transfer of real

Section 7. (a) The real estate estate is by a corporation, associa-The Tax Collector shall give no- tion, trust, community chest or transfer tax shall become due and hereby levied on earned income payable by the grantor at the time received and on net profits earned of the delivery of the deed, and in (a) by persons within Harveys Lake earnings of which inures to the ben- his agent does not pay the tax at are residents of Harveys Lake Bor-

the time of the delivery of the deed ough. The effective date of this efit of any private person. the deed as party grantee. "Grantor" — the person named in his agent.

the deed as party grantor. "Person" - every natural person, co-partnership, association or corp-

shall be paid to the Secretary or the Recorder of Deeds of Luzerne oration. Whenever used in any County as Agent for the Secretary.

Section 8. (a) The tax, interest 13 of the Local Tax Enabling Act,

recoverable.

due hereunder and said lien shall

continue until discharged by pay-

or penalty hereunder.

Income Tax Collector.

The Board of Auditors of Harveys Lake Borough shall audit at least once each year the books, accounts and records of the earned income

such privilege, which shall be paid tax collector. by the person acquiring such privi-6. Powers and duties of Earned lege. Where in addition to the admis-

Income Tax Collector. The Earned Income Tax Collector, sion fee charged each person, there in addition to the powers and duties

is also charged an additional fee or reason, shall not pay the tax, the this Ordinance are severable, and if set forth in "V. Powers and Duties charge for the privilege of parking of Officer" as set forth in Section within or bringing into the said 13 of the Local Tax Enabling Act. amusement area, an automobile or shall also have the powers set forth other vehicle, a tax is likewise imin Sections 18, 19, 20, and 21 of posed upon said fee or charge for such Act in relation to collection the privilege of parking within or Section 5. (a) On and after the constitutionality shall not affect or of taxes, which sections are herebringing into said amusement area, said automobile or other vehicle at made thereto in their entirety. the rate of one (1c) cent for each

7. Incorporation by reference. ten (10c) cents or major fraction Where the interpretation or thereof, of the established price of the deed, place thereon a certi- clared to be the intent of the Coun- terms or provisions of this ordi- charged the general public or a

title insurance company, licensed adopted if such illegal, invalid or of the Local Tax Enabling Act of which shall be paid by the person real estate broker or attorney-at- unconstitutional part had not been 1965, as amended from time to time, acquiring such privilege. the provisions of said Act are in- For the purpose of determining paid. forth the value of the real estate Section 15. Where the interpreta- tended to be ordained and enacted what a major fraction is, five (5c) transferred, the amount of real tion or terms or provisions of this by this ordinance as fully as though cents or over shall be considered estate transfer tax imposed hereby, ordinance are not in accordance or incorporated, set forth and made to be a major fraction of ten (10c)

cents. 8. Severability.

Should any portion whatsoever cept bona fide employees of a pro- Tax Collector, a report is found to or record any deed in the Office of the provisions of said act are in- of this ordinance be held invalid ducer, or municipal or state officers be incorrect, the Borough Tax Colthe Recorder of Deeds of Luzerne tended to be ordained and enacted or unenforceable, for any reason, in official business or totally blind lector shall estimate the tax due ment of all taxes in such duplicate Section 1. The following words County, Pennsylvania, which deed by this ordinance as fully as though by any court of competent juris- persons admitted free or at reduced by such producer, and determine as provided by Local Collection Law or phrases, when used in this Or- does not contain said stamp and incorporated, set forth and made a diction, such portion shall be deem- rates to any place of amusement, the amount due by him for taxes, ed severable, but only to the extent at a time when and under circum- penalities and interest thereon. Section 16. All ordinances or of such holding, and such holding stances under which an established

9. **Inconsistent** ordinances

#### repealed. sons of the same class for the same All ordinances or parts of or-

dinances inconsistent herewith be and the same are hereby repealed. 10. When effective. This ordinance shall take effect on the 1st of February, 1968.

NO. 18 of 1968 AMUSEMENT TAX

1. Imposition of tax. A tax, for general revenue purposes, is hereby imposed by author- seat is sold for each performance Local Tax Enabling Act of 1965, as amended from time to time for \$ ...... and has been Earned Income and Net Profits Tax the year 1968, and each succeeding year thereafter that this ordinance

is reenacted without substantial mission fee charged to attend or the imposition thereof. Such fine change, upon the privilege of at- engage in any amusement is in ex- or penalty imposed by this section tending of engaging in any amuse- cess of the regularly established shall be in addition to any other ment within the borough, in ac- admission rate, a tax is hereby penalty imposed by any other seccordance with the following. sion charged in excess of the reg-

2. Definitions.

ular rate of admission of (2.5) cents For the purpose of this ordinance, for each ten (10c) cents charged the tax shall become due and pay- Ordinance is February 1, 1968, and the following words and phrases over the established rate of adable by the grantee at the time of the tax shall continue in force on shall have the meaning ascribed acceptance of the deed by him or a calendar year basis or taxpayer to them as follows, except where mission. fiscal year basis for each succeeding the context clearly indicates a dif-4. Collection of tax. ferent meaning:

AMUSEMENT - All manner and tax imposed by this resolution and of said act are intended. forms of entertainment, includ- shall be liable to the Borough of dained and enacted by this ordiing, among others, theatrical or Harveys Lake, as agents thereof, nance as fully as though operatic performances, concerts, for the payment of the same into orated, set fourth and more part of vaudeville, circus, carnival and the Borough Treasury through the this ordinance. sideshows, all forms of entertain- Borough Tax Collector, as hereinment at fairgrounds and amuse- after provided in this resolution. ment parks, athletic contests, in- (b). Where permits are obtain-

upon the admission fee or privilege of the tax due shall be added by 5. Audit of records of Earned to attend or engage in any amuse- the collector and collected. ment at the rate of one (1c) cent All such taxes shall be recover-

or major fraction thereof of the able by the Solicitor as other debts established price charged the gen- of like amount are now by law eral public or a limited or selected recoverable. group thereof, by any producer for

#### 7. Borough Tax Collector's determination of tax.

(a). If the Borough Tax Collector is not satisfied with the report and payment of tax made by any producer under the provisions of this resolution, he is hereby authorized and empowered to nake determination of the tax due by such producer, based upon the facts contained in the report or Win any information within his possession, or that shall come into his possession, and for this purpose the Tax Collector of the Borough of Harveys Lake is authorized to examine the books, papers, ticket stubs and records of any producer, taxable under this resolution, to verify the accuracy of any report or payment made under the provisions thereof to ascertain whether the taxes imposed by this resolution have been

(b) If any producer shall refuse or neglect to make any report and payment of tax required by this resolution, or if, as a result (b.) In the case of persons (ex- of an investigation by the Borough

(c) All taxes, interest and penparts of ordinances inconsistent shall not affect the remaining por- price is charged to other persons, alties received, collected correceived the tax imposed by this resolution, under the provisions of this resolushall be computed on the establish- tion shall be paid into the Treasury ed price charged to such other per- of the Borough of Harveys Lake for the use and benefit of the Borough or similar accommodations, to be of Harveys Lake.

# 8. Penalties.

paid by the persons so admitted.

(c). In the case of persons hav-

in any place of amusement or a

lease for the use of said box or seat

in such place of amusement, the

tax, imposed by this resolution shall

be computed on the established

price for which a similar box or

be paid by the lessee or holder.

Any person, co-partner p. assoing permanent use of boxes or seats ciation or corporation who shall fail, neglect or refuse to comply with any of the terms of provisions of this resolution or of any regulation or requirement pursuant thereto and authorized thereby shall be subject to a fine or penalty not to exceed one hundred (\$100.00) dolity of and in compliance with the or exhibition at which the box or lars and costs for each such offense, seat is used or reserved by or for or to undergo imprisonment for not the lessee or holder, such tax is to more than thirty (30) days for the non-payment of such fine or penalty (d). In the case where the ad- and costs within ten (10) days from imposed on the amount of admis- tion of this resolution.

# 9. Incorporation by reference.

Where the interpretation or terms or provisions of this ordinance are not in accordance or in compliance with the provisions of the Local Tax Enabling Act of 1965, as amended (a). Producers shall collect the from time to time, the provisions to be orincorp-

10. Severability.

Should any portion whatsoever of this ore

DALLAS, PENNSYLVANIA

censed, in such manner that able.

#### Gambling devices not authorized.

in any way be construed to authordevice whatsoever, or any mechanism which has been judicially determined to be a gambling device or is in any way contrary to law.

# 6. Violations and penalties; separate violations.

A. Any person violating any of the provisions of the ordinance shall upon conviction thereof, for each violation, be subject to a fine not to exceed one hundred dollars (\$100) plus costs of prosecution for each offense. In default of payment of such fine and costs, such person shall be committed to the county jail for a period of not more than thirty (30) days.

B. Each day that such violation exists shall constitute a separate and distinct violation. 7. Severability.

Should any portion whatsoever of this ordinance be held invalid or unenforceable, for any reason, by any court of competent jurisdiction, such portion shall be deemed severable, but only to the extent of such holding, and such holding shall not affect the remaining portions hereof.

#### 8. Inconsistent ordinances repealed.

All ordinances or parts of ordinances inconsistent herewith be and the same are hereby repealed. 9. When effective.

This ordinance shall take effect on February 1st, 1968.

## NO. 15 of 1968 PER CAPITA TAX

### 1. Imposition of tax: definition of "current year."

A. A per capita tax of five dollars (\$5) for general revenue purposes, is hereby imposed by authority of and in compliance with the Local Tax Enabling Act of 1965, upon each resident or inhabitant of the age of twenty-one (21) years or over, within the limits of the borough, for the year 1968, is reenacted without substantial change. This tax shall

Where the interpretation or terms Real Estate Transfer Tax." and for each succeeding year or provisions of this ordinance are Section 3. An excise tax to prothereafter that this ordinance not in accordance or in compliance vide revenue for general borough with the provisions of the Local purposes is hereby imposed upon penalty herein provided, upon sum- come tax collector for his services be in addition to all other Tax Enabling Act of 1965, as the privilege of transferring real mary conviction before a Justice and expenses, fix the amount of the

(b) The Secretary shall collect nance and incorporated herein by on behalf of the Borough all taxes, reference and as required by such

(b) The real estate transfer tax year thereafter.

interest and penalties received, col- Act shall be construed to be a part lected or recovered hereunder, in of the tax levied and assessed by the same manner as other taxes this Ordinance.

(b) In accordance with the are collected by the Borough and All payments made by the Secre- 13, the Council of the Borough of companied by an accurate written elect to require the filing of a "Value" — in the case of any docu- report of the collections trans- declaration of estimated net profits and quarterly payments.

(c) In accordance with the amine and audit at least once each tenement or hereditament, or in- and empowered to prescribe, adopt provisions of III A (4) of Section year, the books, accounts and rec- terest therein, the amount of the and promulgate rules, regulations 13, the Earned Income Tax Collector actual consideration therefor, in- and forms relating to any matter is authorized to provide by regulacluding liens or other encumbrances or thing pertaining to the admini- tion for the making and filing of thereon and ground rents, or a com- stration and enforcement 'of this adjusted declarations of estimated mensurate part of the liens or other Ordinance and the collection of the net profits, et cetera, as set forth

(d) In accordance with the

(e) In accordance with the consideration for the contract of paid, and in addition a penalty of provisions of III B of Section 13, payer, who is employed for a salary, Section 10. All taxes, interest and et cetera, and who received any penalties imposed by this Ordinance earned income not subject to withshall be recovered as other debts holding, to make and file an annual of like character are now by law return as set forth in the second paragraph of such subsection.

Section 11. The tax, together 3. Payment of tax.

with interest and penalties, hereby Section 14 of the Act of Decemimposed, when due and unpaid, ber 31st, 1965 (P.L. 1257), known shall be a lien upon the real estate as "The Local Tax Enabling Act," within the boundaries of the Bor- as the same may be amended from transfer, said lien to be effective herein by reference made thereto as of the date when the tax became in its entirety.

> 4. Appointment of Earned

ment or as provided by law. The The Council of the Borough of Solicitor of the Borough is hereby Harveys Lake by resolution shall authorized and empowered to file appoint an earned income tax collector and such clerks, collectors, ceed according to law, for the collection of any unpaid tax, interest be deemed necessary for the assessassistants and employees as may ment and collection of taxes im-Section 12. It shall be unlawful posed by this Ordinance. The Counfor any person falsely or fraudulent- cil may make a joint agreement taxes imposed by the borough amended from time to time, the estate situated wholly or partly of the Peace, shall be sentenced to bond to be furnished by the col-

pursuant to any other laws provisions of said act are intended within the Borough of Harveys Lake, pay a fine not to exceed Three Hun-, lector, and designate the custodian

cluding wrestling matches, boxing ed for conducting temporary amuse-unenforceable, for any reason, by and sparring exhibitions, football ments by persons who are not the and baseball games, skating, golf- owners, lessees or custodians of the such portion shall be deemed seving, tennis, hockey, bathing, place where the amusements are erable, but only to the extent of swimming, archery, shooting, rid- to be conducted, or where the tem- such holding, and such holding shall ing, dancing, rowing, bowling, bil- porary amusement is permitted by not affect the remaining portions liards, pool and all other forms the owner, lessee, or custodian of thereoi. of diversion, sport, recreation or any place of amusement to be conpastime, shows, exhibitions, con- ducted without the procurement of tests, displays and games and all a permit or permits required by other methods of obtaining admis- resolution, the tax, imposed by this sion charges, donations, contribu- resolution shall be paid by the dinances inconsistent herewith be tions or monetary charges of any owner, lessee or custodian of such and the same are hereby repealed. character from the general public place where the temporary amuseor selected number thereof, di- ment is held or conducted, unless rectly or indirectly in return for paid by the producer conducting the on February 1st, 1968. other than tangible property or amusement. specific personal or professional 5. Duty of Producers.

services. For the purpose of ascertaining ASSOCIATION — Any partner- the amount of tax payable by the Ben R. Jones, III, Esquire ship, limited partnership or other producers to the Borough of Harform of unincorporated enter- veys Lake, it shall be the duty of: prise, owned by two or more persons.

thorized by the Council of the the 10th day of each month, shall collect the within tax.

co-partnership, association or a report under oath or affirmation ing Ordinances for the year 1968: corporation. Whenever used in of the amount of tax collected by Ordinance levying a tax on admisany clause prescribing and im- him during the preceding month. sions to places of amusement of posing a penalty, or both, the (b). Every producer, conducting ten (10%) percent of the amount term as applied to co-partnership a temporary place of amusement or of the admission charge to such or association, shall mean the itinerant form of amusement, shall places of amusement, enacted June partners or members thereof, and file a report with the Borough Tax 4, 1953; Ordinance levying a Per as applied to corporations, the Collector, or any duly authorized Capita tax, enacted September 1, officers thereof.

PLACE OF AMUSEMENT - Any show or performance. place, indoors or outdoors, within All reports required under this 1961; Ordinance levying a tax of the Borough of Harveys Lake, section shall show such information one per cent (1%) on earned inwhere the general public or a as the Borough Tax Collector shall limited or selected number there- prescribe. of, may upon payment of an established price, attend or en-gage in any amusement as herein defined, including among this section, shall compute and pay to the Borough Tax Collector the amusement parks or stadiums, taxes collected by him and due to the Borough of Harveys Lake during arenas, baseball parks, skating rinks, circus or carnival tents, or carnival grounds, fair grounds, made: The amount of all taxes imsocial, sporting, athletic clubs, posed under the provisions of this dance halls, rifle or shotgun ordinance, shall in the case of places ranges, cabarets, night clubs, res- of permanent amusement be due taurants or eating places serving and payable on the 10th day of the food and drink where an admission or cover charge in lieu there- case of itinerant forms of amuseof is charged, and other like ment, it shall be due and payable on the day the reports in such

places. PRODUCER — Any person here- of one per cent per month, or fractaxes shall bear interest at the rate in defined, conducting any place tional part of a month, from the of amusement as herein defined, date they are due and payable until where the general public or a paid.

limited or selected number there- 6. Penalty for neglect or refusal oi, may, upon the payment of an to report or pay tax. established price, attend or en- If any producer shall neglect or gage in any amusement. refuse to make any report and payment as herein required, an addi-3. Rate of tax.

(a). A tax is hereby imposed tional ten per centum of the amount

11. Inconsistent ordinances repealed.

All ordinances or parts of or-12. When effective.

This ordinance shall take effect

BOROUGH OF HARVEYS LAKE

BY: John H. Stenger, III

Solicitor

(a). Every producer, except as hereinafter provided, conducting a Notice COLLECTOR — The person au- place of amusement, on or before NOICE is hereby given that at a Borough of Harveys Lake, to transmit to the Borough Tax Col- 1968. The Board of Supersons of lector on a form prescribed and pre- Lehman Township reenacted with-PERSON - Every natural person, pared by the Borough Tax Collector, out substantial change, the followagent thereof, promptly after each 1961; Ordinance levying a Realty Transfer Tax, enacted September 1.

come received and on net profits earned (a) by persons within Lehthis section, shall compute and pay uary 11, 1967.

Michael. L. Godek Secretary

FOR QUALITY PRINTING OFFSET OR LETTERPRESS CALL THE DALLAS POST



Income Tax Collector.

ly to do any act or make any re- with other political subdivisions and turn, statement, or certificate under may agree to appoint one person this Ordinance, or fail to pay the or agency to collect taxes upon tax, interest and penalty, if any, earned income imposed by other political subdivisions and Harveys Lake Section 13. Any person who shal! Borough. The Council of the Borfail, neglect or refuse to comply ough of Harveys Lake shall by with any of the provisions of this resolution determine the compensa-Ordinance, in addition to any other tion to be paid to the earned in-