

# The Mount Joy BULLETIN

MOUNT JOY, PENNA.  
Published Weekly on Wednesdays  
Except Fourth of July Week and Christmas Week  
(50 Issues Per Year)  
11 EAST MAIN STREET, MOUNT JOY, PENNA., 17552  
In the heart of fabulous Lancaster County.

Richard A. Rainbolt  
Editor  
and  
Publisher



Subscription Rate - \$2.50 per year by mail.  
Advertising Rates upon request.  
Entered as the post office at Mount Joy, Penna., as second class mail under the Act of March 3, 1879.

## LEGAL NOTICES

### DONEGAL UNION SCHOOL DISTRICT BUDGET AND PER CAPITA TAX NOTICE

The proposed 1966-67 Budget of the Donegal Union School District is available for public inspection during school hours at the office of Donegal High School, R.D. 1, Mount Joy, Pennsylvania and will be presented for final adoption at a school board meeting in said high school at 7:30 p.m. (daylight saving time), Thursday, June 16, 1966.

Persons becoming inhabitants of the school district or attaining the age of 21 years therein are required by law, within 12 months thereafter under penalty of payment of a doubled per capita tax, to give notice of such acquisition of residence or attainment of age. Please contact the secretary of the board, Dorothy J. Engle, at Donegal High School, R.D. 1, Mount Joy, or mail to P. O. Box 297, Mount Joy, Pennsylvania.

DONEGAL UNION SCHOOL DISTRICT  
By: Dorothy J. Engle  
10-3c Secretary

### AN ORDINANCE IMPOSING A TAX ON EARNED INCOME AND NET PROFITS OF INDIVIDUAL RESIDENTS OF THE BOROUGH OF MOUNT JOY, LANCASTER COUNTY, PA. BE IT ORDAINED by the

Borough Council of the Borough of Mount Joy, under authority of "The Local Tax Enabling Act" approved December 31, 1965, P.L. No. 511 (hereinafter referred to as the "Enabling Act"), as follows:

#### Section 1. Imposition of Tax: Definitions

(a) A tax for general revenue purposes, at the rate of 1/4 of 1%, is hereby imposed on earned income received and net profits earned by individual residents of this Borough during the calendar year 1966 (or taxpayer's fiscal year beginning in said calendar year) and during each year thereafter (on a calendar or taxpayer fiscal year basis), without re-enactment, until this ordinance shall be repealed or the rate of tax changed.

(b) The terms "earned income", "net profits" and "residents" used in this Section, and the terms "current year", "preceding year", "Income Tax Officer", "employer" and "taxpayer" used elsewhere in this ordinance shall have the meanings ascribed to them in the Enabling Act; and all other words defined in the Enabling Act; when used in this ordinance, shall have the meanings ascribed to them in said Act.

#### Section 2. Returns and Payments By Taxpayers

(a) Every taxpayer earning net profits or receiving earned income in the current year shall, on or before April 14 of the succeeding year, make and file with the Income Tax Officer a return thereof (on forms, and furnishing information, prescribed by the Income Tax Officer) and pay the tax (or balance thereof after crediting employers' withholding) due thereon.

(b) Further details concerning taxpayers' payment and making returns of tax levied

by this ordinance are set forth in the mandatory provisions, and also in the optional provisions (hereby accepted by this Borough) relating to annual or final returns and annual payments of tax, in Section 13 (III) of the Enabling Act. This Borough rejects the optional provisions in said Section 13 (III) relating to filing of declarations of estimated net profits and quarterly returns and payments of tax by taxpayers; and no such declarations or quarterly returns or payments by taxpayers (as distinguished from withholding employers) are required by this ordinance.

#### Section 3. Employers' Collection at Source: Commission:

(a) Every employer within this Borough is required to register, to deduct from employees' earned income, to file quarterly reports and to make remittances, and to do other acts as fully set forth in Section 13 (IV) of the Enabling Act.

(b) Any employer who has no place of business in this Borough, but who desires, for the convenience and with the consent of his employees residing in this Borough, to deduct tax hereunder from such employees' wages, shall be entitled to the commission hereafter allowed, and shall become subject to all obligations of timely filing of returns, reports and remittances, and of maintaining and disclosing records, and to all interest and penalties with respect to such tax as he may actually deduct, in all respects, and with the same incidents, as though he were a resident employer. But no such deduction shall obligate such employer to make future deductions.

(c) Tax deducted from wages by an employer shall at all times be and remain the property of this Borough, and shall constitute a trust fund in the employer's hands until remitted to the Income Tax Officer; and deduction of tax from wages shall, as between the employee and this Borough, constitute payment of the tax by the employee, regardless of any insolvency or failure to remit on the employer's part.

(d) Every employer who shall deduct tax from wages, and remit it, together with all required returns and reports, to the Income Tax Officer within the required times, shall be entitled to deduct from each such remittance a commission of 2% of the tax withheld as compensation for service performed thereby for this Borough.

#### Section 4. Income Tax Officer

This Borough hereby designates Lancaster County Tax collection Bureau (an unincorporated agency organized and operated jointly by the school districts of Lancaster County) as its Income Tax Officer to perform all the duties, be subject to all the requirements, and have all the powers prescribed by Section 13 (V) of the Enabling Act. Said Bureau shall receive such compensation for its services as it and this Borough may agree upon from time to time.

#### Section 5. Suit For Collection Of Tax: Interest & Penalties: Incorporation of All Present and Future Enabling Act Provisions

(a) Suits for collection of tax are hereby authorized, and interest and penalties

shall be imposed, as provided in Section 13 (VII) and (VIII) of the Enabling Act.

(b) Notwithstanding prior mention in this ordinance for convenience of reference only, of specific sub-sections of Section 13 of said Act, all provisions of the entire Section 13 of said Act, except optional provisions specifically excluded in Section 2 (b) of this ordinance are hereby accepted by this reference, as required by the Enabling Act. Any provisions which any future supplements to or amendments of the Enabling Act may require to be included in or construed to be a part of any tax on earned income or net profits, or any ordinance levying the same, shall automatically become a part of this ordinance upon the effective date of such supplement or amendment, without the need for formal amendment of this ordinance by the Council of this Borough.

#### Section 6. Deductions: Losses: Exemptions

(a) Employee's Unreimbursed Business Expenses—Business expenses for which an employee has not been reimbursed and which are deductible from wages in his Federal Income Tax Return in computing total income, shall be deductible in computing earned income under this ordinance.

(b) Losses — Losses incurred in operation of a business shall be deductible from earned income or from net profits of another business in computing the tax; but such losses may not be carried over to another year.

(c) Persons Under 16 Years of Age—This Council finds (1) that minors of various age groups have traditionally, and with judicial sanction, been considered as comprising separate classes for many legislative purposes, and (2) that minors under the age of sixteen years are for the most part unemancipated and subject to compulsory school attendance and child labor laws, and therefore for the most part so lacking in power to earn and to have legal control of money or property that enforcement of reporting and collection of tax hereunder against them would yield inconsequential amounts and would be unduly difficult, expensive, and not in the public interest; and therefore persons under the age of sixteen years are hereby exempted from all liability for tax under this ordinance.

#### Section 7. Non-Applicability: Severability: Construction With Former Ordinance:

(a) This ordinance shall not apply to any person or property as to whom or which it is beyond the legal power of this Borough to impose any tax or duty herein provided for.

(b) If any section, clause, sentence, or part of this ordinance is for any reason judicially determined to be unconstitutional, illegal or invalid, such determination shall not affect or impair any of the remaining sections, clauses, sentences or parts hereof; and it is hereby declared to be the intent of the Council of this Borough that this ordinance would have been adopted even if such unconstitutional, illegal or invalid portions had not been included herein.

(c) This ordinance, enacted in order to conform to recent changes in enabling legislation, is a re-enactment, without substantial change, under provisions of "The Local Tax Enabling Act" approved Dec. 31, 1965, P.L. No. 511, of this Borough's similar tax ordinance, of 1966 enacted under provisions of the former "Tax Anything Law" of 1947, P.L. 1145, now repealed; and said former ordinance and this ordinance (so far as relating to earned income and net profits for the calendar year 1966) shall be construed as together constituting only a single enactment, requiring only a single compliance with the common requirements of both ordinances relating to the taxpayers' annual payment and reporting of tax and to employers' withholding of tax from wages and quarterly reporting and payment of withheld tax.

ORDAINED by Borough Council of the Borough of Mount Joy, June 6, 1966.

# BUSINESS DIRECTORY

Convenient Reference To Firms Serving Community

## AUTO REPAIR

**STALEY'S GARAGE**  
General Repairs  
Used Cars - Inspections  
MOUNT JOY 653-5951

## BEAUTY SHOP

**Ed Barr's Beauty Shop**  
169 Center Square  
MARIETTA  
PHONE 426-1246  
(Closed Mondays)

## DAIRY PRODUCTS

**ELWOOD MARTIN**  
PENSUPREME PRODUCTS  
MILK & ICE CREAM  
R.D. 2, Ph. Mt. Joy 653-8191

## DRUG STORES

**PRESCRIPTIONS**  
**WHEEL CHAIRS - WALKERS**  
Sale or Rent  
**Kreamer Pharmacy**  
Elizabethtown 367-1262

## EXCAVATING

**C. ROBERT FRY**  
GENERAL EXCAVATING  
• Residential  
• Industrial  
R. D. 2, MANHEIM, PA.  
Phone Mount Joy 653-1253

**GILLETTE Foamy**  
SHAVING CREAM  
**79¢** 6 1/4 oz.  
SUPER-SATURATES  
YOUR BEARD!

## ARTHRITIS-RHEUMATISM

Do claims and double talk make you doubt you can get any relief from arthritic and rheumatic pains? Get 100 STANBACK tablets or 50 STANBACK powders, use as directed. If you do not get relief, return the unused part and your purchase price will be refunded. Stanback Company, Salisbury, N. C.

the best recipe for folks newly moved to NAME OF CITY

Take one phone call (or coupon below), add hostess with baskets of gifts and information about the city, stir in genuine hospitality, and you'll have a generous and delightful welcome. Just phone

**Welcome Wagon**  
International

PHONE \_\_\_\_\_

WELCOME NEWCOMERS!  
Use this coupon to let us know you're here.

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_

Please have the Welcome Wagon Hostess call on me  
 I would like to subscribe to the \_\_\_\_\_  
 I already subscribe to the \_\_\_\_\_

Fill out coupon and mail to Circulation Dept.

## FURNITURE

**Eberly Furniture & Floor Covering**  
**ELIZABETHTOWN R. D. 3**  
1 1/2 Mi. East along Manheim Road  
Call 367-5468

## HOME IMPROVEMENT

**ROOFING - SIDING SPOUTING**  
**RALPH F. KLINE**  
Mount Joy 653-5771  
Lititz 626-7474  
Ephrata 733-1224  
We're particular about our work.

## LOANS

**Instalment Loan Service Inc.**  
(LOANS TO \$600)  
**Instalment Consumer Discount Co.**  
(LOANS TO \$3500)  
23 Cent. Sqr., Elizabethtown  
PHONE 367-1185

## MASONRY

**LESTER P. ESHELMAN**  
MASONRY  
Brick - Block - Stone  
New and Repair Jobs  
Donegal Springs Road  
653-0291

## OIL SERVICE

**HOLLINGER OIL SERVICE**  
MOUNT JOY, PA. 653-3483  
If no answer call 653-4938  
ATLANTIC PETROLEUM PRODUCTS  
Oil Burner Sales & Service

## PAINT & BODY WORK

**Carriger Paint & Body Shop**  
Cars painted, Wrecks re-built  
Wheel Alignment Services  
Rheems 367-6450

## PLUMBING

**H. S. MECKLEY & SON**  
PLUMBING - HEATING  
OIL BURNERS  
Sales and Service  
15 W. Main St., Ph. 653-5981

**Leo Kob, Inc.**  
Heating - Plumbing  
Air Conditioning  
"Since 1904"  
24 South Market Street  
Elizabethtown, Pa.

## SEPTIC TANKS & CESSPOOL CLEANING

**OLIVER SAGER & SON, INC.**  
SEPTIC TANK AND CESSPOOL CLEANING  
Phone 367-1256  
11 Sager Rd., Elizabethtown

## SERVICE STATION

**NEY'S CITIES SERVICE**  
Phone 653-1104  
Florin Ward MOUNT JOY

**CLASSIFIED ADS**  
Really work