BEFORE THE BOROUGH COUNCIL OF THE BOROUGH OF MOHNTON

ORDINANCE NO. 965

BILL NO. 2023- 10

AN ORDINANCE OF THE BOROUGH OF MOHNTON PROVIDING FOR REVENUE FOR THE BOROUGH OF MOHNTON BY IMPOSING AN "OCCUPATION ASSESSMENT TAX" ON OCCUPATIONS ENGAGED IN BY INDIVIDUALS RESIDING WITHIN THE CORPORATE LIMITS OF THE BOROUGH OF MOHNTON, AT THE RATE OF TEN DOLLARS (\$10.00) PER YEAR PROVIDING FOR ITS COLLECTION; IMPOSING ON THE INDIVIDUAL THE DUTY OF PAYING SUCH TAX BY REMITTING THE TAX TO THE OCCUPATION TAX COLLECTOR; CONFERRING AND IMPOSING POWERS AND DUTIES OF ADMINISTRATION ON THE OCCUPATION TAX COLLECTOR AND ADMINISTRATOR; AND IMPOSING PENALTIES FOR THE VIOLATION THEREOF

WHEREAS, the Borough of Mohnton is a Borough organized and operating under the laws of the Commonwealth of Pennsylvania and the Borough of Mohnton Code of Ordinances; and

WHEREAS, the Borough Council of the Borough of Mohnton may, under the general authority of the Code of Ordinances, enact regulations to ensure the health, safety, and general welfare of the citizens of the Borough of Mohnton; and

WHEREAS, the Borough Council of the Borough of Mohnton may levy taxes, under the authority granted by the Commonwealth of Pennsylvania under the Local Tax Enabling Act of December 31, 1965, P.1 1257, No. 511 and under the Act of Dec. 1, 2004, P.L. 1729, No. 222; and

WHEREAS, the Borough Council has determined that it would benefit the health, safety, and general welfare of the citizens of the Borough of Mohnton to amend certain provisions of Chapter 24, Taxation, Special, to impose an "Occupation Assessment Tax" on occupations engaged in by individuals residing within the corporate limits of the Borough of Mohnton at the rate of ten dollars (\$10) per year providing for its collection; and

WHEREAS, the Borough Council has determined that it would benefit the health, safety, and general welfare of the citizens of the Borough of Mohnton to impose on the individual the duty of paying such tax by remitting the tax to the Occupation Tax Collector; and

WHEREAS, the Borough Council has determined that it would benefit the health, safety, and general welfare of the citizens of the Borough of Mohnton to confer and impose powers and duties of administration on the Occupation Tax Collector and Administrator; and

WHEREAS, the Borough Council has determined that it would benefit the health, safety, and general welfare of the citizens of the Borough of Mohnton to impose penalties for the violation of the "Occupation Assessment Tax"; and

NOW, THEREFORE, BE IT ORDAINED AND ENACTED, that the Borough of Mohnton Code of Ordinances, Chapter 24, Taxation, Special, Ordinance No. 542, the Occupation Assessment Tax Ordinance, shall be reaffirmed:

- 1. Ordinance No. 542, known as the Occupation Assessment Tax Ordinance, adopted December 8, 1991, is hereby reaffirmed for the Tax Year 2024.
- 2. That any Ordinance or part of any Ordinance inconsistent with the provisions of this Ordinance shall be and the same is hereby repealed.

APPROVED AND ADOPTED this day of December, 2023, by the Borough Council of the Borough of Mohnton, Berks County, Pennsylvania, at a regular public meeting.

BOROUGH COUNCIL BOROUGH OF MOHNTON

Jonathan Davis, President By: Date: 12/13, 2023

ATTEST:

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Loretta Imbody, Secretary

AND NOW, TO WIT, this $\frac{12}{2}$ day of $\frac{12}{2}$ day of \frac{12}{2} day of $\frac{12}{2}$ day of $\frac{12}{2}$ day of \frac{12}{2} day of $\frac{12}{2}$ day of \frac{12}{2} day of \frac{12}{2} day of \frac{12}{2} d

Eric Burgis, Mayor