

ORDINANCE NO. 15256

FILE OF CITY COUNCIL

BILL NO. 80 - 2015

NOVEMBER 4, 2015

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AN ORDINANCE

Amending the Part Three Business Regulation and Taxation Code, Title V, Annual Taxes, by repealing **ARTICLE 355 RESIDENCE TAX** in its entirety.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ALLENTOWN:

SECTION ONE: That Article 355 RESIDENCE TAX be repealed in its entirety:

**ARTICLE 355  
RESIDENCE TAX**

- 355.01 Authority
- 355.02 Definitions
- 355.03 Tax Imposed; Rate
- 355.04 Notice of Tax Due
- 355.05 Discount and Penalty
- 355.06 Collection
- 355.07 Senior Citizen Exemption
- 355.99 Penalty

CROSS REFERENCE  
Power to Tax - 3rd Class §2531

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**355.01 AUTHORITY**

This article is enacted under the authority of the Act of June 23, 1931 (commonly designated as the Third Class City Code), and the amendments and supplements thereto, including the Act of November 19, 1959 (P.L. 1519) and Act of July 25, 1963 (P.L. 309). (11856 §7 12/15/70)

**355.02 DEFINITIONS**

The following words and phrases, when used in this Article, shall have the meanings ascribed to them in this Section, except where the context or language clearly indicates or requires a different meaning.

1. **Person** means any natural person.
2. **Residence** means the act or fact of living within the boundaries of the City of Allentown.

3. **Inhabitant** means any person domiciled in the City of Allentown.

4. **Taxpayer** means any person required hereunder to pay a Residence Tax. (11856 §1 12/15/70)

### **355.03 TAX IMPOSED; RATE**

In addition to other taxes provided for by ordinances of the City, there is hereby imposed for general revenue purposes an annual residence tax of Five (\$5.00) Dollars upon every inhabitant of the City who is eighteen (18) years of age or older. (11972 §2 12/20/72)

### **355.04 NOTICE OF TAX DUE**

The residence tax shall be collected by the City Treasurer. The City shall annually send every inhabitant of the City who is eighteen (18) years of age or older a notice of the residence tax due by such inhabitant for the current year. However, the failure or omission by the City to send, or of any taxpayer to receive such notice shall not relieve such person from the payment of the residence tax. (11972 §3 12/20/72)

### **355.05 DISCOUNT AND PENALTY**

A. All taxpayers subject to the payment of the tax under this Article shall be entitled to a discount of two (2%) percent on the amount of such tax upon making payment of the whole amount thereof within two (2) month after the date of the tax notice. All taxpayers who shall fail to make payment of any such taxes imposed against them by this Article for four (4) months after the date of the notice, shall be charged a penalty of five (5%) percent which shall be added to the taxes by the Collector and collected by him. The Collector shall furnish a receipt to every person paying such tax.

B. Every owner of multiple family units and/or single unit rentals not occupied by the owner, shall be responsible to the Department of Administration and Finance to certify to that office a list of all tenants and their addresses on or before April 15 of each calendar year. The tenant list shall identify the owner of the rental property, the owner's residence address and telephone number. (13281 §1 9/22/94)

C. Every owner of rental dwelling units who willfully or negligently fails to submit the heretofore mentioned tenant lists shall be liable for, in addition to the penalties hereinafter provided, such sums that would have been billed out by the Department of Administration and Finance if the tenant lists would have been provided less such sums that have actually been received from such tenants. (11856 §4 12/15/70; 13281 §1 9/22/94)

### **355.06 COLLECTION**

All taxes levied under this Article, together with all penalties, shall be recoverable by the Collector in the manner authorized by law in the case of per capita and residence taxes within the Commonwealth of Pennsylvania. (11856 §5 12/15/70)

### **355.07 SENIOR CITIZEN EXEMPTION**

Effective with the annual Residence Tax due and payable after July 1, 1985, upon proper application filed with and approved by the Department of Administration and Finance, Senior Citizens sixty-five (65) years of age or older whose annual income from all sources is less than Five Thousand (\$5,000) Dollars shall be exempt from said tax upon submission and approval of annual application form. (12654 §1 5/1/85; 13281 §1 9/22/94)

### **355.99 PENALTY**

Any person violating any of the provisions of this article, except Section 355.05 (C), shall upon conviction be fined not more than Three Hundred (\$300.00) Dollars or imprisoned not more than ninety (90) days or both. (11972 §4 12/20/72; 14429 §1 10/6/06)

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Any person violating Section 355.05 (C) shall, upon conviction, be fined at least One Hundred (\$100) Dollars, but not more than Four Hundred (\$400) Dollars for each property, or imprisoned not more than ninety (90) days or both. (14429 §1 10/6/06)

SECTION TWO: That this Ordinance will take effect January 1, 2016.

SECTION THREE: That all Ordinances inconsistent with the above provisions are repealed to the extent of their inconsistency.

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	Yea	Nay
Joe Davis	X	
Jeanette Eichenwald	X	
Jeff Glazier	X	
Daryl Hendricks	X	
Cynthia Y. Mota	X	
Julio A. Guridy, VP	X	
Ray O'Connell, Pres.	X	
TOTAL	7	0

I hereby certify that the foregoing Ordinance was passed by City Council on December 2, 2015 and signed by the Mayor on December 4, 2015.



CITY CLERK