

Article V — Violations, Interest, and Penalties

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Article V — Violations, Interest, and Penalties

§ 84-501 Late Payment Penalty, Interest, and Costs.

If for any reason the tax imposed under this Chapter is not paid when due, a penalty in the amount of five percent (5.0%) of the total amount of overdue tax shall be added, together with interest at the rate of six percent (6.0%) per annum on the unpaid amount from the due date of the tax until payment is made. Where suit is brought for the recovery of any tax imposed under

this Chapter or other appropriate remedy is undertaken, the person liable for the tax shall, in addition, be liable for the costs of collection.

§ 84-502 Violations and Penalties.

(a) **Civil Penalty.** Whoever makes any false or untrue statement in any return required by this Chapter, or whoever refuses inspection of his books, records, or accounts in his custody or control, upon reasonable request, or whoever fails or refuses to file any return required by this Chapter, shall be subject to a civil penalty of Three Hundred Dollars (\$300.00).

(b) **Initial Determination of Violation.** Council hereby delegates the initial determination of violations under this Section to the Tax Receiver. The Tax Receiver shall serve notice of the violation(s) upon the person determined to have violated this Section in person or by first class U.S. mail addressed to that person at his/her last known address. The notice shall include a description of the violation(s), the provision(s) of the Codified Ordinances violated (*i.e.* section, subsection, paragraph, etc.), the penalty imposed for each violation, and the time for payment prior to the commencement of a civil enforcement proceeding. Service shall be complete on the date of in-person service or the date of mailing.

(c) **Civil Enforcement Proceeding.** When the penalty imposed for a violation(s) of this Section is not voluntarily paid to the Borough within fifteen (15) calendar days after service of the violation notice under subsection (b), the Tax Receiver shall initiate a civil enforcement proceeding in the name of the Borough before a magisterial district judge. The civil enforcement proceeding shall be initiated by complaint or by such other means as may be provided by the Pennsylvania Rules of Civil Procedure. Any person found to have violated this Section in the civil enforcement proceeding shall be assessed court costs and reasonable attorney fees incurred by the Borough in the proceedings, in addition to the penalty provided.

(d) **Separate Offenses.** Each violation of a separate clause of subsection (a) shall constitute a separate offense.