

ASTON TOWNSHIP
DELAWARE COUNTY PENNSYLVANIA
ORDINANCE 926

**ORDINANCE OF THE TOWNSHIP OF ASTON,
DELAWARE COUNTY, PENNSYLVANIA, AMENDING
ADMINISTRATIVE PROVISIONS OF CHAPTER 890 OF
THE TOWNSHIP CODE, BUSINESS PRIVILEGE TAX,
TO CHANGE THE ANNUAL DUE DATE FOR
OBTAINING A BUSINESS REGISTRATION TO
JANUARY 31 AND SPECIFY THAT DELINQUENT
TAXPAYERS ARE RESPONSIBLE TO PAY
TOWNSHIP'S COSTS OF ENFORCEMENT ACTIONS,
INCLUDING ATTORNEY FEES**

WHEREAS on April 16, 1986, the Board of Commissioners ("Board") of the Township of Aston ("Township"), Delaware County, Pennsylvania, enacted the Business Privilege Tax; and

WHEREAS, for ease of administration, the Board desires to change the due date for the annual business registration from January 15 to January 31; and

WHEREAS, pursuant to the Local Tax Enabling Act, 53 P.S. §6924.705(b)(2), when suit is brought for the recovery of Mercantile Taxes, the person liable for such taxes shall be liable for the costs of collection; and

WHEREAS, the Board desires to require delinquent taxpayers to pay the Township's costs of enforcement actions; and

WHEREAS, the Board does not desire to modify the scope or measure of the Business Privilege Tax, nor shall the Board's action be considered or interpreted as modifying or intending to modify the scope or measure of the Business Privilege Tax;

NOW, THEREFORE, BE IT ORDAINED THAT:

SECTION I. Section 890.03 of the Code is amended to replace the words "and by January 15 of each succeeding year" with "and by January 31 of each succeeding year."

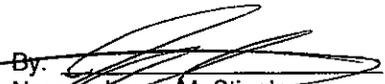
SECTION II. Section 890.14(b) shall be amended to add the following phrase "including attorney fees," after the words "shall be liable for the costs of collection" and before the words "and interest and penalties herein imposed."

SECTION III. This Ordinance does not, nor is it intended to, nor shall it be interpreted to, expand the subject or measure of the tax imposed in Chapter 890, or any other tax.

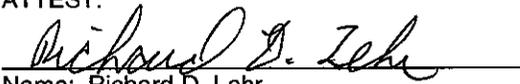
SECTION IV. This Ordinance shall become effective one (1) day after enactment or upon recordation of this Ordinance within the Township's official Ordinance Book, whichever comes later.

ENACTED AND ORDAINED this 16th day of April, 2014.

ASTON TOWNSHIP

By: 
Name: James M. Stigate
Title: President

ATTEST:


Name: Richard D. Lehr
Title: Secretary