



CITY COUNCIL

Work Session

*Work Session
Penn Room*

*Monday, April 20, 2009
7:00 P.M.*

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|-------|--|-----------|
| I. | Call To Order | 7:00 p.m. |
| II. | Managing Directors Report | 7:05 p.m. |
| III. | Municipal Trash Collection (L. Murin) | 7:10 p.m. |
| III. | Maximus Report
Process to calculate cost of service
Fee Increase Recommendations | 7:45 p.m. |
| IV. | POM Areas | 8:15 p.m. |
| V. | Review - Vacant Property Registration Ordinance | 8:30 p.m. |
| VI. | Rental Registration Process | 8:45 p.m. |
| | 1. Review Flow Chart outlining Rental Registration Process | |
| | 2. Monthly update on implementation of the recommendations from Mr. Weiss and Kromer | |
| | 3. Review list of properties approved by the AHO to date | |
| VII. | Review Business Priv. Tax Ordinance
Discussion on adding revocation language | |
| VIII. | Adjourn | |

City of Reading
City Council
Work Session
Monday, March 16, 2009

Councilors Attending: V. Spencer, S. Fuhs, M. Goodman-Hinnershitz, D. Sterner, S. Marmarou, M. Baez, J. Waltman

Others Attending: L. Kelleher, C. Younger, C. Hemnitz, R. Hottenstein, M. Mayes, R. Natale, L. Olsen and M. Candelario from the Blighted Property Review Committee, S. Bennett and E. Tran from Properties of Merit

Mr. Spencer called the work session to order at 7:15 p.m.

Managing Director's Report

The Managing Director's Report was distributed. Questions about the report should be directed to Mr. Hottenstein after the meeting.

Properties of Merit

Mr. Spencer invited Mr. Olsen and Ms. Bennett, from Properties of Merit to the table. Mr. Olsen, representing the Blighted Property Review Committee (BPRC), stated that while the BPRC works to address the rehabilitation and demolition of blighted properties, they are also interested in finding a method to recognize property owners who keep their properties in good repair. The Properties of Merit program was introduced to the BPRC by Eric Weiss. He stated that Properties of Merit made a presentation to the BPRC at their February meeting. After discussing the presentation and the program, the BPRC decided they are interested in bringing the program to Reading and are seeking Council's support. He introduced Sam Bennett and Elizabeth Tran from Properties of Merit.

Ms. Bennett distributed materials on the program. She explained that the mission of the program is to encourage property owners to maintain the exterior of their properties.

She stated that the program was born in a New York college town to improve the appearance of properties. The program moved into the Allentown area in 1998. She stated that this program works to reduce blight in communities. She stated that Governor Rendell supports this program. The program has spread into approximately 20 Pennsylvania communities. The program is fully staffed and is self supporting, although the State provides some seed money. She stated that the program does not require City funding and is focused solely on the rehabilitation of the community. She described the program, which uses block captains to provide management and the accompanying awards reception to honor outstanding property owners. She also described the evaluation and voting process. She added that the program is based on the Community, not the elected officials. She noted the rich architecture in Reading.

Ms. Goodman-Hinnershitz stated that the program is impressive, as it builds on the assets of the community. She inquired how this program will mesh with existing programs such as the City's facade program. Mr. Olsen stated that there are a variety of ways the program could be organized in Reading. He stated that the program could be coordinated through Reading Beautification or stand alone.

Mr. Sterner inquired if the program provides resources to assist people with home improvement projects. Ms. Bennett stated that Home Depot and other sponsors donate materials and in-kind support, along with volunteers to assist with improvement projects.

Mr. Marmarou inquired if the program will also benefit absentee landlords. Ms. Bennett stated that the program is only concerned with the appearance of all properties and does not focus on ownership. She noted that the program aligns itself with the Broken Window theory.

Mr. Spencer thanked Properties of Merit and the BPRC for introducing this program.

Housing Permit Process Update

Proposed Amendment to the Housing Permit Process

Mr. Hottenstein stated that the proposed amendment will begin to incorporate the recommendations from Mr. Weiss and Mr. Kromer. This first amendment will re-term the phrase "housing permit" with "rental registration".

Mr. Natale announced the Administration's desire to remove the current requirements for a rental registration application to include a business license, zoning permit and

property insurance. He stated that a section in the proposed amendment will allow the backlog of registration applications to be processed.

Zoning Process

Mr. Mayes stated that Codes transfers rental applications to zoning after the codes check list is completed. After the zoning checklist is completed, the property is forwarded to the Administrative Hearing Officer (AHO) for approval. Properties with discrepancies or additional units are forwarded to either the Zoning Hearing Board or City Council. Ms. Kelleher noted that the property scheduled for a Conditional Use Hearing this Wednesday is one of those properties with discrepancies.

Mr. Waltman requested that Mr. Mayes and the zoning office use the Administrative Hearing process carefully. He noted that this process was developed for properties that are long standing rentals who have had housing permits and who have complied with the terms of the ordinance.

Ms. Kelleher asked Mr. Mayes when the last AHO hearing occurred. Mr. Mayes stated that the last AHO hearing was about two weeks ago. Ms. Kelleher stated that the Council office tracks the properties going through the AHO process but has not received an AHO agenda for approximately six months.

Mr. Sterner questioned the meaning of the term "rental registration." Mr. Natale stated that this term will be used to replace the term "housing permit."

Ms. Goodman-Hinnershitz noted the importance of the combined work of Codes, Zoning and Council staff to identify and track illegal rentals. She noted her appreciation of the increased efficiency this effort provides.

Mr. Marmarou asked Mr. Natale how Codes uses the lists of illegal rentals provided by Council staff. Mr. Natale explained that six property maintenance inspectors are assigned to the illegal rental area. After reviewing the lists and doing exterior inspections, the inspector will attempt to contact the owner. If the owner fails to respond, the property is then posted with a yellow notice that again notifies the property owner to contact the Codes Office. If the owner fails to respond again, the property is placarded with a red or orange notice for shut down. He noted that when a property is posted with an orange or red notice, the property owner usually responds quickly. He stated that at this stage the property owner must pay a \$150 fee to remove the placard in addition to the other fees. Mr. Natale noted that property owners who do

not respond usually own rental properties that are not in livable condition. He described the process used to assist displaced tenants.

Mr. Marmarou inquired if this process will continue after the collection agency is brought on. Mr. Hottenstein replied affirmatively, noting that Codes focuses on compliance and the collection agency will focus on collection of old fees and taxes.

Mr. Spencer inquired if Codes is now cashing the checks submitted for the rental process as the fee is un-refundable. Mr. Hottenstein stated that the checks are cashed on receipt and the Hansen database is updated regularly by Codes and Zoning staff respectively.

Ms. Goodman-Hinnershitz expressed the belief that this process has worked to improve some properties.

Mr. Marmarou asked Mr. Younger to define the term "rent." He noted the situation at a rental property in the 1500 block of Linden Street. He stated that these tenants do not pay rent to the property owner but pay utility bills and other household expenses. Mr. Younger stated paying household expenses constitutes paying rent. He stated that our definition is broad enough to include the payment of household expenses. Mr. Marmarou stated that one of the Legal Specialists provided a differing opinion. He asked Mr. Younger to correct the Legal Specialist.

Mr. Waltman noted the need for the Administration to make this process a priority. He expressed belief in the process developed two years ago. He expressed his belief in the process and the overall improvements this process will provide to the rental housing area. He noted the need for zoning and codes to strictly adhere to the ordinance.

Mr. Mayes expressed his belief in the assessment zoning applies to the rental registration process and the accountability of zoning staff. He noted the magnitude of the rental housing problems. He stated that in the past staff attempted to encourage property owners to comply by issuing reminder letters. He stated that zoning will no longer provide a reminder service to those who have ignored entering the City's process. These property owners will now enter the enforcement process.

Requiring Rental Properties to Provide Proof of Property Insurance

Mr. Younger expressed the belief that the City can require rental properties to have property insurance. He stated that properties under mortgage are required to have property insurance. Ms. Kelleher noted that many rental properties are purchased with

cash through foreclosure or at tax sale. She noted that due to the economic crisis, property transactions have slowed dramatically. This slow down can provided the City time to catch up with the enforcement of illegal rentals.

Mr. Waltman noted the need for the City to apply steady and creative legal focus on this issue.

Ability to Attach to the Personal Assets of the Owners of Rental Properties

Mr. Younger stated that the City already attaches to the assets of rental property owners in applicable cases.

Mr. Fuhs noted the need for codes and zoning to develop and apply improved horizontal management of the rental issue to develop best practices. Ms. Goodman-Hinnershitz agreed and suggested further discussion on this issue. She requested that the Administration prepare flow charts that lay out the application process.

Mr. Hottenstein expressed confidence that staff will improve the management of the rental property process.

Mr. Spencer expressed the belief that the Administration has improved the management of rental housing. He stated that Council appreciates the effort of the Administration to manage this issue. He stated that Council looks forward to continued updates on the rental housing process. Mr. Fuhs and Mr. Sterner agreed and thanked Mr. Mayes and Mr. Natale for their efforts to fight the application bottleneck.

As no further business was brought forward, the work session was adjourned.

Respectfully submitted by Linda A. Kelleher CMC, City Clerk

FOLLOW-UP ISSUES

- Select Properties of Merit areas
- Schedule Properties of Merit Community Reception
- Copy Council Office w/ AHO Agendas and listing of the rental properties approved
- Amendment to the Prop. Maintenance Code to allow ticketing system
- Flow Chart showing the rental registration process
- Update on the rental housing issue

BILL NO. _____-2009
A N O R D I N A N C E

AMENDING THE CITY OF READING CODIFIED ORDINANCES BY CREATING A
NEW PART 20 - VACANT BUILDING REGISTRATION - IN CHAPTER 10 HEALTH
AND SAFETY ENFORCEMENT

THE COUNCIL OF THE CITY OF READING HEREBY ORDAINS AS FOLLOWS:

SECTION 1. The City of Reading Code of Ordinances is hereby amended by creating a new Part 20 Vacant Building Registration in Chapter 10 Health and Safety as attached in Exhibit A

SECTION 2. All other sections, parts and provisions of the City of Reading Code of Ordinances shall remain in full force and effect as previously enacted and amended.

SECTION 3. In the event any provision, section, sentence, clause, or part of this Ordinance shall be held to be invalid, illegal, or unconstitutional by a court of competent jurisdiction, such invalidity, illegality, or unconstitutionality shall not affect or impair the remaining provisions, sections, sentences, clauses, or parts of this Ordinance, it being the intent of City Council that the remainder of the Ordinance shall be and shall remain in full force and effect.

SECTION 4. This Ordinance shall take effect ten (10) days after adoption in accordance with City of Reading Home Rule Charter, as amended, Sections 219 and 221.

Enacted _____, 2009.

President of Council

Attest: _____

City Clerk

(Councilor Waltman & Council Staff)
(PMD and LAW)

Submitted to Mayor: _____

Date: _____

Received by the Mayor's Office: _____

Date: _____

Approved by Mayor: _____

Date: _____

Vetoed by Mayor: _____

Date: _____

EXHIBIT A

PART 20 VACANT BUILDING REGISTRATION

§10—2001. PURPOSE AND ENFORCEMENT.

A. The purpose of this part requiring the registration of all vacant buildings and structures and the payment of registration fees is to assist the City in protecting the public health, safety and welfare, to monitor the number of vacant buildings and structures in the City, to assess the effects of the condition of those buildings on nearby businesses, buildings, structures, properties and the neighborhoods in which they are located, particularly in light of fire safety hazards and unlawful, temporary occupancy by transients, including illicit drug users and traffickers, and to require of the owners of such vacant buildings and structures to register and the pay related fees, and to promote substantial efforts to rehabilitate such vacant buildings and structure. The provisions of this part are applicable to the owners of such vacant buildings as set forth herein and are in addition to and not in lieu of any and all other applicable provisions of the Codified Ordinances of the City of Reading and all relevant codes and/or regulations adopted therein.

§10—2002. DEFINITIONS

For the purposes of this section, where terms are not defined, such terms shall have ordinarily accepted meanings such as the context implies. The following words shall have the meanings respectively ascribed to them as follows:

Boarded means a building, structure or dwelling unit subject to the provisions of this part if in place of one or more exterior doors, other than a storm door, or of one or more windows, there is a sheet or sheets of plywood or similar material covering the space for such door or window.

Dwelling unit means a single unit providing complete, independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation.

Notice written notice of a violation or requirement under this section mailed, pursuant to first class mail, to the last known address of the owner of the property in question.

Public Nuisance:

(a) Any building or structure which because of physical condition or use is regarded as a public nuisance and has been declared a public nuisance in accordance with the local housing, building, plumbing, fire and related codes.

(b) Any building or structure which because of physical condition, use or occupancy is considered an attractive nuisance to children.

(c) Any building or structure which because it is dilapidated, unsanitary, unsafe, insect or vermin infested or lacking in the facilities and equipment required by the City of Reading Codified Ordinances and has been designated by the City as a public nuisance.

(d) Any structure which is a fire hazard or is otherwise dangerous to the safety of person or property.

(e) Any structure from which water, plumbing, heating, sewage or other facilities have been disconnected, destroyed, removed or rendered ineffective so that the property creates a hazard to neighboring properties.

(f) Any building or structure which for reason of neglect or lack of maintenance, has become a place for accumulation of trash and debris or a haven for rodents and other vermin.

(g) Any building or structure which lacks or has rendered inoperable fire protection system as required by the applicable City of Reading Codified Ordinance.

(h) Any building or structure which as a result of its dilapidated, unsanitary, unsafe, insect or infested condition creates a damage or a risk of damage to a neighboring property.

Occupied any building or structure where one or more persons actually conducts a lawful business or resides in all or any part of the building as the licensed business-occupant, or as the legal or equitable owner/occupant(s) or tenant(s) on a permanent, non-transient basis, or any combination of the same. For purposes of this part, evidence offered to prove that a building is so occupied may include, but shall not be limited to,

the regular receipt of delivery of regular mail through the U.S. Postal Service; proof of continual telephone, electric, gas, heating, water and sewer services; trash collection services; a valid City business license, or the most recent, federal, state, or City income tax statements indicating that the subject property is the official business or residence address of the person or business claiming occupancy; or proof of up to date tenant list

Open a building or structure whereat any one or more exterior doors, other than a storm door, is broken, open and, or closed, but, without a properly functioning lock to secure it, or if one or more windows is broken or not capable of being locked and secured from intrusion or any combination of the same.

Owner any person, agent, operator, partnership, firm or corporation having a legal or equitable interest in the property; or recorded in the official records of the state, county or municipality as holding title to the property; or otherwise having control of the property, including the guardian of the estate of any such person, and the executor or administrator of the estate of such person if ordered to take possession of real property by a court.

Vacant a building or structure shall be deemed to be vacant if no person or persons actually, currently conducts a lawfully licensed business, or lawfully resides or lives in any part of the building as the legal or equitable owner(s) or tenant occupant(s), or owner-occupants, or tenant(s) on a permanent non-transient basis.

§10—2003. APPLICABILITY

The requirements of this article shall be applicable to every building and structure in the City of Reading and each owner of any building whether governmental, commercial, residential or institutional or owned by non-profit or a for-profit organization in which the building in total shall have been vacant for more than 45 consecutive days. Registration shall be required for all vacant buildings and structures, whether vacant and secure, vacant and open or vacant and boarded and shall be required whenever any building has remained vacant for 45 consecutive days or more. This part shall not apply to any building owned by the United States, the Commonwealth, the City of Reading, County of Berks nor to any of their respective agencies or political subdivisions.

§10—2004. REGISTRATION STATEMENT

Each such owner shall cause to be filed a notarized registration statement on a form prepared and provided by the Property Maintenance Division of the City of Reading, which shall include but not be limited to the street address and parcel number of each such vacant building, the names and addresses of all owners, as hereinafter described, and any other information deemed necessary by the Property Maintenance Division, Building and Trades Division and the Department of Fire and Rescue Services. For purposes of this part, the following shall also be applicable:

- (a) If the owner is a corporation, the registration statement shall provide the names and residence addresses of all officers and directors of the corporation and shall be accompanied by a copy of the most recent relevant filing with the Pennsylvania Department of State.
- (b) If an estate, the name and business address of the executor of the estate;
- (c) If a trust, the name and address of all trustees, grantors and beneficiaries;
- (d) If a partnership, the names and residence addresses of all partners with an interest of ten (10) percent or greater;
- (e) If any other form of unincorporated association, the names and residence addresses of all principals with an interest of ten percent or greater;
- (f) If an individual person, the name and residence address of that individual person.

The Registration Statement and, where applicable, Registration Fee(s) as required by sub-section §10—2006 of this section shall be billed by the Property Maintenance Division and such Registration Statement and, where applicable, Registration Fee(s), shall be filed with and/or paid to the Property Maintenance Division for the subject year no later than the last business day of said year, on or before December 31, or if December 31 falls on Saturday or Sunday by the preceding Friday, of each year. For purposes of this ordinance, registration application initially shall be due on September 1, 2009

§10—2005. DUTY TO AMEND REGISTRATION STATEMENT

If the status of the registration information changes during the course of any calendar year, it is the responsibility of the owner, responsible party or agent for the same to

contact the Property Maintenance Division within thirty (30) days of the occurrence of such change and advise the department in writing of those changes.

§10—2006. FEES

The owner of the vacant property as of December 31st of each calendar year shall be responsible for the filing of his/her Registration Statement and, where applicable, registration payment of the non-refundable registration fee. Said fee shall be \$100 per year per building and structure which has not been declared a public nuisance by the City of Reading Property Maintenance Division, Department of Fire and Rescue Services or Building and Trades Division of the Department of Community Development and the exterior of said building or structure is compliant with the applicable codes and ordinances.

Upon a determination that a building or structure is a public nuisance or becomes non code compliant on the exterior, the fee for Registration of a Vacant Building or Structure shall be:

- \$500 for buildings or structures that have been vacant for one to two years;
- \$1,000 for buildings or structures that have been vacant for two to three years;
- \$2,000 for buildings or structures that have been vacant for three to five years;
- \$3,500 for buildings or structures that have been vacant for five to ten years; and
- \$5,000 for buildings that have been vacant for ten years.

The fee shall increase by \$500 for each year beyond the ten years that the building has been vacant.

An owner may appeal a determination of a public nuisance or exterior non code compliant to the Building and Fire Board of Appeals as set forth herein. Once a building or structure has been declared a public nuisance or non code compliant, upon correction of the basis for such determination, an owner may apply to the Property Maintenance Division for removal of the nuisance or non code compliant determination and reduction of the fee to \$100 per year.

§10—2007. DELINQUENT REGISTRATION FEES AS A LIEN

After the owner is given notice of the amount of the Registration Fee due, except for those owners that have properly perfected an appeal pursuant to §10-2012 above, and the owner fails to pay the amount due within thirty (30) days, said amount shall constitute a debt due and owing to the City, and the City may either enter a lien on the property or turn it over to a collection agency for receipt as provided by law

§10—2008. ONE TIME WAIVER OF REGISTRATION FEE

A one-time, one year waiver of the registration fee may be granted by the Property Maintenance Division upon application of the owner and upon review and advice of the Solicitor's Office, within 15 calendar days of the date of the bill for the registration fee, if the owner:

1. Demonstrates with satisfactory proof to the Property Maintenance Division, Building and Trades Division and/or Department of Fire and Rescue Services that he/she has submitted valid architectural plans, based on city's permits and planning application procedures, and otherwise has shown good faith efforts to efficiently rehabilitate, demolish, or otherwise substantially repair or improve said vacant building; or

2. Demonstrates with satisfactory proof to the Property Maintenance Division, Building and Trades Division and/or Department of Fire and Rescue Services that he/she is actively marketing the property for sale/lease. Actively marketing will be defined as an owner who has placed a "for sale" or a "for lease" sign on the property with accurate contact information, which is also provided to the Property Maintenance Division, Building and Trades Division and/or Department of Fire Services, and has done at least one of the following:

(a) Engaged the services of a real estate licensee, whose name, address, telephone number and email will be provided to the Property Maintenance Division, Building and Trades Division and Department of Fire and Rescue Services, in the Multiple Listing Service (MLS);

(b) Placed weekly advertisements in print or electronic media;

(c) Distributed printed advertisements.

§10-2009. DECISION ON APPLICATION FOR WAIVER

Within thirty (30) days after the waiver application is received by the Property Maintenance Division, and upon review by the Property Maintenance Division, Building and Trades Division and/or Department of Fire and Rescue and advice of the Solicitor's Office, the Property Maintenance Division shall grant or deny the waiver in writing, and dispatch the written decision by mail to the owner. If the owner properly submitted an application for a one-time waiver to the Property Maintenance Division and that application was denied, the owner may seek an appeal from the Building and Fire Board of Appeals by filing an appeal request in writing within twenty (20) calendar days of receipt of the denial.

§10—2010. LOCAL AGENT

If none of the persons listed in §10-2004 above is shown at an address within Berks County, the Registration Statement also shall provide the name and address of a person who resides within Berks County appointed by the owner as the local agent. The owner and responsible local agent shall be jointly and severally legally responsible compliance with the City of Reading Codes and Codified Ordinances and the laws of the Commonwealth of Pennsylvania. The local responsible agent shall be responsible for, including but not limited to, providing the Code Official with access to the building or structure for the purpose of making inspections, is authorized to accept service of process on behalf of the owners, receive notification in the event of an emergency affecting the public health, safety or welfare and for purposes of service of any and all notices or registration statements as herein authorized and in connection herewith.

§10—2011. INSPECTIONS

Annual Inspection. An annual inspection of a Registered Vacant Building shall be performed by the Property Maintenance Division for Residential Structures and Building / Trades Division and/or Fire Prevention Division for Commercial Structures, or as necessary, to determine if it complies with the minimum requirements, as determined by the code official, of applicable Property Maintenance Code, Building and Trades Codes and Fire Prevention Code. If violations of these Codes are identified the Property Maintenance Division shall issue a notice of violation as per the requirements of those codes and give notice to the owner to comply with the codes with a time to cure. If the violations are not corrected within the time given, the property shall be declared a public nuisance.

Complaint Inspections. Nothing in this Part shall preclude a Code Official from performing an inspection upon receipt of a complaint of violation of the City of Reading Codes and Codified Ordinances existing at the building or structure. Said inspections shall be in accord with the applicable Codes and Ordinances and regulations and policies established by the City of Reading.

Right of Entry. The Code Officials are authorized and directed to make inspections at any reasonable hour to determine compliance with the aforementioned codes. For this purpose, the Property Maintenance Division, Building and Trades Division and Department of Fire and Rescue Services, its officers or representatives are authorized to enter and examine any building, structure, yard or part of either and every owner, operator or occupant shall allow the inspectors, officers or representatives of the Property Maintenance Division and Department of Fire and Rescue Services free access.

Search Warrant. If any owner, local agent or other person in charge of a building or structure subject to the provisions of this Part refuses, impedes, inhibits, interferes with, restricts or obstructs entry and free access to every part of the structure or premises where inspection authorized by this Part is sought, the administrative authority, appropriate Code Official, shall promptly apply for an administrative search or inspection warrant to a court of competent jurisdiction and shall supply all necessary affidavits and testimony to indicate that there is a reasonable or probable cause to conduct an inspection.

Notice. All notices scheduling an inspection shall be mailed via regular mail to the owner of record with a copy mailed via regular mail to the local responsible agent.

Failure to Appear for Inspection. If the owner or his/her local responsible agent cannot be available at the proposed time, said owner or representative shall provide no less than 24-hour written notice to the Property Maintenance Division. Upon failure to give such written notice or upon failure to gain entry, an administrative fee of \$50 will be assessed against the owner or representative of the owner failing to supply written notice or appear. For each rescheduling beyond the second rescheduling an administrative fee of \$100 shall be assessed in all cases. Failure to pay administrative fees shall at the discretion of the Code Official constitute a violation of this or the applicable Code including but not limited to the City of Reading Property Maintenance Code. Failure of an owner or his/her local responsible agent to appear for a scheduled inspection shall be considered probable cause for obtaining a search warrant to inspect the premises.

Special Requested Inspection. Whenever the owner, mortgagee, purchaser or other interested party requests a special inspection of a property regulated by this Article, or certification that a property is in compliance with this Article or other applicable City ordinances pertaining to structural condition; when such a request is being made in connection with the sale, conveyance, transfer, financing or refinancing of such property; then such person shall first pay a fee of \$200 to the City to defray the expenses of making such inspection.

§10—2012. SERVICE CUT OFFS

Upon registration of a property the Property Maintenance Division and/or Fire Marshall shall see to it that all service utilities are disconnected as per Property Maintenance Code 108.2.1 Service Utilities.

§10—2013. APPEAL RIGHTS.

A. Registration Fees. The owner shall have the right to appeal the imposition of the registration fees to the Building and Fire Board of Appeals upon filing an application in writing to the Property Maintenance Division no later than twenty (20) calendar days after the date of the billing statement. On appeal, the owner shall bear the burden of providing satisfactory objective proof of occupancy as defined in §10-2002 above.

B. Public Nuisance and Exterior Non Code Compliant. The owner shall have the right to appeal the determination that a building or structure is a public nuisance or the exterior is non code compliant to the Building and Fire Board of Appeals upon filing an application in writing to the Property Maintenance Division no later than twenty (20) calendar days after notification of said determination. On appeal, the owner shall bear the burden that the property is not a public nuisance and the exterior is code compliant.

C. Fee. The fee for filing of an appeal to the Building and Fire Board of Appeals shall be \$100. Failure to submit the appropriate fee with the request for an appeal shall result in automatic denial of the appeal. In addition to said fee, the Appellant shall be responsible for all costs incurred to conduct a hearing beyond that covered by the fee.

§10—2014. ADMINISTRATION AND ENFORCEMENT

Administration and enforcement of this section shall remain under the control of the Property Maintenance Division, Building and Trades Division and/or the Department of Fire and Rescue Services.

§10—2015. VIOLATIONS AND PENALTIES.

A. Violations. The failure or refusal for any reason of any owner, or agent of an owner acting on behalf of the owner, to file a Registration Statement, to pay any fees required to be paid pursuant to the provisions of this part, or to appear for an inspection, shall constitute a violation. The violation shall be deemed a strict liability offense

B. Prosecution of Violations. The Fire Marshal, Chief Building Official and/or Property Maintenance Division Administrator or his/her designee.

shall have the authority to institute the appropriate proceeding at law or in equity, to restrain, correct or abate such violation of the provisions of this Part or of the order or direction made pursuant thereto. Such authority shall include but not be limited to the Fire Marshal, Chief Building Official and/or Property Maintenance Division Administrator or his/her designee, institution of summary criminal proceedings via the issuance of a nontraffic citation in accord with the Pennsylvania Rules of Criminal Procedures in the court of appropriate jurisdiction, as a means of enforcement of this

section and shall, when acting within the scope of employment hereunder, have the powers of a police officer of the City; provided, however, that under no circumstances shall they have the power of arrest.

C. Penalties. Any person who shall violate any provision of this Part shall, upon conviction thereof, be sentenced to pay a fine of not less than five hundred dollars (\$500.00) nor more than one thousand dollars (\$1,000.00) for the first two continual and uncorrected failure or refusal to register, or for each failure or refusal to pay and not exceeding five thousand dollars (\$5,000) for the third and any subsequent continual and uncorrected failure or refusal to register or for each subsequent failure or refusal to pay or imprisonment for any term not exceeding (90) ninety days. Each day that violation of this Part continues or each section of this Part which shall be found to have been violated shall constitute a separate offense.

§10—2016. COMPLIANCE WITH OTHER CODES

In no instance shall the registration of a vacant building and the payment of registration fees be construed to exonerate the owner, agent or responsible party from responsibility for compliance with any other City of Reading Code or Ordinance.

§10—2017. NONEXCLUSIVE REMEDIES.

The penalty and collection and lien provisions of this Part shall be independent, nonmutually exclusive separate remedies, all of which shall be available to the City of Reading as may be deemed appropriate for carrying out the purposes of this Part. The remedies and procedures provided in this Part for violation hereof are not intended to supplant or replace to any degree the remedies and procedures available to the City in the case of a violation of any other City of Reading Code or Codified Ordinances, whether or not such other code or ordinance is referenced in this Part and whether or not an ongoing violation of such other code or ordinance is cited as the underlying ground for a finding of a violation of this Part.

§10-2018 BLIGHTED PROPERTY REVIEW

Nothing in this Part, shall be meant or utilized to override or circumvent a property under consideration, review and in the process of the City of Reading Blighted Property Review Committee. A property may be under order of the City of Reading Blighted Property Review Committee to be rehabilitated yet continue to be required to register as a Vacant Building or Structure pursuant to this Part.

Proposed Changes to the Rental Inspections Program by Eric Weiss

Date: February 3, 2009, based on our January 22, 2009 meeting
Presented to City Council February 17, 2009

1. Enter property information into Hanson regarding placarded (tagged unfit) properties during January 2009. This will require follow-up inspections to be carried out over the following month for approximately 75 properties to verify use and occupancy along with enforcement actions as needed. All tagged unfit properties found to be occupied will be prioritized for enforcement until complied or vacated.
2. Create Divisions of responsibilities of staff by program or specialty, similar to divisions among the lines of business of a corporation. This specialization will improve effectiveness while allowing for adjustments to staffing in each division as needed during the year in order to address fluctuations in the workload. By February 1, 2009, deploy inspections staff as follows:
 - a. 6 rental health & safety inspectors
 - b. 4 complaints inspectors
 - c. 2 illegal use inspectors
 - d. 2 "floating" inspectors to respond to temporary workload increases
 - e. 1 inspector handling health inspections
3. By April 1, 2009, to resolve the Housing Permits backlog problem, issue Housing Permits to approximately 1,500 owners who have applied and have had zoning verified. Defer the requirements for BPL and housing inspections on these properties to resolve the backlog and to clear the path for the commencement of the 5 year systematic inspections cycle. These Permits should indicate the conditions of issuance, that is: must be inspected, must comply with BPL requirements, etc.
4. Begin the 5-year, systematic rental inspections cycle by separating the Magisterial Districts into 5 one-year (2009 through 2013) geographic rental inspections areas. The number of rental dwelling units for inspection should be approximately equated each year and care should be taken not to overload challenging Districts into one year. This establishes goals and timetables with achievement expectations for administration, elected officials, staff, property owners and the general public and will transform the current reactive efforts into a proactive, mission-driven systematic process.
5. By June 30, 2009, to resolve the Rental Unit Invoices backlog, make the necessary ordinance amendments to establish a Registration provision for qualified rental units in chapter 11- Housing Rental. Registered Rental Units will be units documented by the City and based on the owner's application and payment of a yearly fee. A unit will remain Registered, providing the yearly fee is

paid, until a Rental Permit is issued when the unit is brought into compliance with all requirements in Chapter 11 following inspection during the five (5) year inspections cycle. The Registration does not warrant the zoning, safety, condition or habitability of these units. It merely documents the owner's application for inclusion of the units(s) in Reading's Rental Unit Permitting process.

In resolving the invoice backlog, the 2008 and 2009 Rental Unit Invoices for units that are in compliance should be sent as Rental Permit Fee invoices. Rental units for which compliance is pending or units that have not been brought into compliance with the Rental Housing Ordinance requirements, should have 2008 and 2009 invoices sent as Rental Registration Fee invoices.

2007 Rental Fee Invoices, already in progress, can remain as Rental Permit Fee Invoices.

This will bring the rental billing cycle current without mandating all units be in compliance with all requirements while allowing Registered Units to remain Registered until they are included in the five (5) year inspection s cycle and achieve their Rental Permit.

6. List all permitted rental units on a Master Rental Permit posted in a common area (lobby) of every rental property. The permit will list all legal units identifying them by number or letter or location (example: 2nd floor rear). This will document the permitted allowable rental units in every rental building at an accessible location open to public view.

Additional Programmatic Changes:

1. By April 1, 2009 institute Sweep Ticketing Program. Sweep Ordinance is being revised to include all anticipated violations to be addressed by the ticketing process. The process initially will be by standard ticket book issuance similar to the Allentown Program. Potential benefits to using hand-held computers for ticketing will be looked into. Consortium of Code Officials in Reading, Allentown, Bethlehem and Easton has been formed and will best practice solutions, including the Sweep Ticketing Program, to common code problems among the cities.
2. By January 2009 decide on, measure staff size requirements, purchase and issue uniforms to inspectors. The inspectors "uniforms" will be khaki pants and a button down shirt rather than either a more law enforcement officer or a more maintenance worker style uniform. Projected first day for uniforms to be worn is the middle of February.

3. Zoning files are the City's official record of a property's legal allowable use. Having clear, complete, official municipal records of every property's allowable use is essential to a City's success by several measures. It is recommended that a sufficient number of staff be assigned to investigate and resolve issues of allowable uses for properties in rental inspections yearly geographic workload prior to inspections. Consider fee increases for rental housing permits and/or zoning applications to cover additional staff to verify allowable use and to gain compliance of zoning violations. Maximus Company is evaluating Reading's fee structure. We can review the Maximus draft when it is ready.

Additional note:

Look into the optimal use of State Act 97 by putting a procedure in place to have fire inspectors gather fire insurance coverage information at every fire response and transfer this information to a program coordinator who will assure that insurance providers adhere to the provisions of Act 97 by escrowing with the City Treasurer the required portion of the insurance proceeds. Compliance signed off by the Building Inspections staff when the CO is issued following building restoration should be required prior to release of these funds to the owner/insured. If the owner/insured balks or fails to restore the building, the City should proceed to use the escrowed funds for the repairs. If no insurance is in place at the time of the fire, public nuisance abatement procedures using public funds should be employed to repair the building damage to at least a condition that will not allow further deterioration nor negatively impact surrounding properties. Code enforcement action, blighted property review procedures or municipal lien execution should follow until the fire damaged building is restored.

PART 5

BUSINESS PRIVILEGE TAX

A. Business Privilege Tax Ordinance

§24-501. Short Title.

This Part shall be known as the "Business Privilege Tax Ordinance."

(*Ord 52-1975, 12/3/1975, §I*)

§24-502. Definitions.

As used in this Part, certain terms are defined as follows except where the context clearly

indicates a different meaning:

BUSINESS - any activity carried on or exercised for gain or profit in the City including, but not limited to, the sale of merchandise or other tangible personalty or the performance of services and the rental of personalty and/or realty.

CALENDAR YEAR - the period January 1 to December 31, inclusive.

CITY - the City of Reading.

LICENSE YEAR - the period from January 1 to December 31, inclusive.

PERSON - any individual, partnership, limited partnership, association, firm or corporation. Whenever used in any clause prescribing or imposing a penalty, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

TAXPAYER - a person subject to the payment of the tax imposed by this Part.

TAX MANAGER - the person duly appointed by Council to administer the tax.

TAX YEAR - the period from January 1 to December 31, inclusive.

TREASURER - the Director of Finance of the City of Reading.

WHOLESALE DEALER or WHOLESALE VENDOR - any person who sells to dealers in or vendors of goods, wares and merchandise and to no other person.

(*Ord 52-1975, 12/3/1975, §II; as amended by Ord. 14-2001, 5/29/2001*)

§24-503. Tax Levied; Rate; Business Volume Computed; Exemptions.

There is hereby levied for the tax year 1976 and annually thereafter a tax for general revenue

purposes on the privilege of doing business as herein defined in the City as follows:

A. Rate and Basis of Tax. The rate of the tax on each dollar volume of gross annual receipts of every person engaged in occupations or business in the City shall be 1½ mills, 1½ mills shall mean \$1.50 per \$1,000 volume of gross annual receipts, except that the rate of the tax on each dollar volume of gross annual receipts by wholesale dealers or wholesale vendors engaged in business in the City shall be 1 mill. All nonwholesale businesses of such wholesale dealers or wholesale vendors shall be taxed at the general rate of 1½ mills. [*Ord. 10-2007*]

B. Computation of Volume of Business.

(1) Every person subject to the payment of the tax hereby imposed who has commenced his business prior to the full calendar year prior to the tax year shall compute his annual estimated gross volume of business upon the

actual gross amount of business transacted by him during the immediately preceding calendar year.

(2) Every person subject to the payment of the tax hereby imposed who has commenced or who commences his business before the beginning of the tax year but after the beginning of the full calendar year prior to the tax year, shall compute his estimated annual gross volume of business for the tax year upon the gross volume of business transacted by him during prior calendar year, taking the monthly average during such period and multiplying the same by 12. In the event that he shall be in business fewer than 90 days in the prior calendar year, he shall be permitted to use sufficient days in calendar year in which the tax year begins to equal 90 successive days after commencement of business, to take a monthly average thereon, and to multiply the average by 12.

(3) Every person subject to the payment of the tax hereby imposed who has commenced or commences his business subsequent to the beginning of the tax year, if there shall be less than 3 months from the commencement of his business to the end of the tax year, shall compute his annual gross volume of business upon the actual gross amount of business transacted by him during the tax year; if there shall be more than 3 months from the commencement of his business to the end of the tax year he shall compute his estimated gross volume of business for such tax year upon the gross volume of business transacted by him during the period from the commencement of his business to the end of the tax year, taking the monthly average during the first 3 months of business and multiplying the same by the number of months from the commencement of business to the end of the tax year.

(4) Every person subject to the payment of the tax hereby imposed who engages in a business temporary, seasonal or itinerant by nature, shall compute his estimated gross amount of business to be transacted by him for the period such person engages in such temporary, seasonal or itinerant business within the City by a method to be determined by the Tax Manager.

(5) The Tax Manager is hereby authorized to accept payment under protest of the amount of business privilege tax claimed by the City in any case where the taxpayer disputes the validity or amount of the City's claim for tax. If it is thereafter judicially determined by a court of competent jurisdiction that the City has been overpaid, the amount of the overpayment shall be refunded to the taxpayer. The provisions of this section shall be applicable to cases in which the facts are similar to those in a case litigated in a court of competent jurisdiction.

(6) Payments made under the mercantile license tax for business to which this tax is applicable shall be credited to this tax and vice versa.

C. Persons, Business and Receipts Exempted.

(1) **Persons and Businesses.** Persons employed for a wage or salary, nonprofit corporations or associations organized for religious, charitable or educational purposes, agencies of the government of the United States or of the Commonwealth of Pennsylvania and the business of any political subdivision, or of any authority created or organized under and pursuant to any act of assembly are exempt from the provisions of this Part.

(2) No such tax shall be assessed and collected on a privilege, transaction, subject, or occupation which is subject to a State tax or license fee, and which tax or license fee has been held by the Courts of Pennsylvania to be the basis for exemption from the imposition of a business privilege tax by a municipality.

(3) **Utilities.** No such tax shall be assessed and collected on the gross receipts from utility service of any person or company whose rates of service are fixed and regulated by the Pennsylvania Public Utility Commission; or on any public utility service rendered by any such person or company or on any privilege or transaction involving the rendering of any such public utility service.

(4) **State Tax on Tangible Property.** No such tax shall be assessed and collected on the privilege of employing such tangible property as is subject to a State tax except on sales of admission to places of amusement or on sales or other transfers of title or possession of property.

(5) **Production and Manufacture.** No such tax shall be assessed and collected on goods, articles and products, or on by-products of manufacture, or on minerals, timber, natural resources and farm products manufactured, produced or grown in the City, or on the preparation or processing thereof for use or market, or on any privilege, act or transaction relating to the business of manufacturing, the production, preparation or processing of minerals, timber and natural resources or farm products, by manufacturers, producers and farmers with respect to the goods, articles and products of their own manufacture, production or growth or any privilege, act or transaction relating to the business of processing by-products of manufacture or on the transportation, loading, unloading, dumping or storage of such goods, articles, products or by-products.

D. Determination of Gross or Whole Volume Business. Gross or whole volume of business upon which the tax hereunder is computed shall include the gross consideration credited or received for or on account of sales made, rentals and/or services rendered, subject only to the following allowable deductions and exemptions:

(1) The dollar volume of business transacted by wholesale and retail dealers derived from the resale of goods, wares and merchandise taken by any dealer as trade-in or as part payment for other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in

allowance.

(2) Refunds, credits or allowances given by a taxpayer to a purchaser on account of defects in goods, wares or merchandise sold, or on account of goods, wares or merchandise returned.

(3) Any commissions paid by a broker to another broker on account of a purchase or sales contract initiated, executed or cleared with such other broker.

(4) Bad debts, where the deduction is also taken in the same year for Federal income taxation purposes.

(5) Taxes collected as agent for the United States of America, Commonwealth of Pennsylvania or the City.

E. Partial Exemptions. Where gross or whole volume of business in its entirety cannot be subjected to the tax imposed by this Part by reason of the provisions of the Constitution of the United States or any other provision law, the Tax Manager with the approval of Council shall establish rules and regulations and methods of allocation and evaluation so that only that part of the gross or whole volume of business which is properly attributable and allowable to doing business in the City shall be taxed hereunder.

F. Rate When Same Tax is Imposed by Two Taxing Bodies. If any person is liable for the same tax on the same subject imposed under the Local Tax Enabling Act 1965, December 31, P.L. 1257 and its amendments, to the City and one or more political subdivisions of the State, then and in that event the tax shall be apportioned by such percentage as may be agreed upon by such political subdivisions, but, in no event, shall the combined taxes of both subdivisions exceed a maximum rate of tax as fixed by the Enabling Act permitting the imposition of such taxes.

G. Records. The taxpayer, to obtain the foregoing enumerated exclusions and deductions, shall keep books and records of his business so as to show clearly, accurately and separately the amount of such sales and services as are excluded from the tax and the amounts of such sales and services which he is entitled to deduct from the gross volume of business as hereinbefore provided.

(Ord 52-1975, 12/3/1975, §III; as amended by Ord. 14-2001, 5//29/2001; and by Ord. 10-2007,

1/22/2007, §1)

§24-504. Returns; Payment; Interest Penalty.

1. Every return shall be made upon a form furnished by the Tax Manager. Every person making a return shall certify the correctness thereof by affidavit.

2. Every person subject to the tax imposed by this Part who commenced his business on or

before January 1 of the full calendar year previous to the beginning of any tax year shall on or before February 15 of the tax year file with the Tax Manager a return setting forth

his name, his business, business address and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during the preceding calendar year, and the amount of the tax due.

3. Every person subject to the tax imposed by this Part who has commenced his business before the beginning of the tax year but after January 1 of the full calendar year previous to the beginning of the tax year shall on or before February 15 of the tax year file with the

Tax Manager a return setting forth his name, his business, business address and such other information as may be necessary in arriving at the estimated gross amount of business transacted by him as calculated under §24-503(B)(2) and the amount of tax due,

provided 100 days have elapsed from the commencement of the business to February 15 of the tax year. If a taxpayer has not been in business for 100 days as of February 15 of the

tax year, whether or not he commenced business within the tax year, his return shall be filed within 100 days of the commencement of his business.

4. Every person subject to the payment of the tax imposed by this Part who engages in a business temporary, seasonal or itinerant by its nature shall at the time application is made for the business privilege license file a return with the Tax Manager setting forth his name, his business, his business address and such information as may be necessary in arriving at the estimated gross amount of business to be transacted by him as calculated in accordance with §24-503(B)(4).

5. **Going Out of Business.** Any person going out of or ceasing to do business shall, within 7 days from the date of ceasing to do business, file a return showing the actual gross volume of business conducted and done by such person during the tax year in which such person ceased doing business, and pay the tax due as computed thereon at the rate herein provided for at the time of filing such return. If such tax has been previously paid

based upon estimated gross receipts, the taxpayer shall be entitled to a refund, without interest, of any excess tax paid for the tax year in which business was terminated.

6. **Payment of Tax and Penalties for Late Payment.** The business privilege tax levied pursuant to this Part shall be due and payable on the date on which the taxpayer is required to file a return as set forth above. If the tax is paid within two months after the due date a discount of 2% shall be allowed. All taxpayers who shall fail to pay the tax for

4 months after the due date, shall be charged a penalty of 10% plus an additional 1% per month or fractional part of a month, commencing with the penalty period, until the tax is paid. [Ord. 49-1976]

7. Receipt. The City Director of Finance shall, upon payment to him of the business privilege tax, give the person paying the same a receipt therefor.
(*Ord. 52-1975, 12/3/1975, §VI; as amended by Ord. 49-1976, 12/22/1976, §§1-4; and by Ord. 14-2001, 5/29/2001*).

§24-505. License.

As of January 1, 2003, any person desiring to conduct or to continue to conduct any business, as herein defined, within the City shall file with the Tax Administration Manager, an application for a business privilege license and shall pay a fee of \$35 for the initial license and \$35 for each renewal thereof. EXCEPT, that any person with whole or gross volume of business transacted within the territorial limits of the City less than \$600 for any given year shall pay a fee of \$15.

(*Ord. 52-1975, 12/3/1975, §V; as amended by Ord. 96-1986, 12/10/1986, §1; by Ord. 26-1997, 11/24/1997, §1; and by Ord. 67-2002, 12/9/2002, §1*)

§24-506. Posting Licenses.

The license issued shall be conspicuously posted in the place of business for which the license is issued, and shall remain in effect for the license year or fraction of year for which such license was issued. In cases where more than one place of business is conducted, a separate license shall be issued for each place of business. Any taxpayer who is in default in payment of tax due hereunder shall be refused a license until such tax is paid in full.

(*Ord. 52-1975, 12/3/1975, §VI*)

§24-507. Penalty.

1. Whoever conducts, transacts or engages in any of the businesses subject to the tax imposed by this Part, without having first secured a business privilege license for the year, or who fails to file a tax return as required by the provisions of this Part or who willfully files a false return, or who fails to maintain such records and books of account as shall enable him to make a true and correct return in accordance with the provisions of this Part, or any person or persons subject to, or supposed to be subject to, the tax imposed by this Part who refuses to allow the Tax Manager or his deputies to examine the books, papers and records of any such person or persons or who fails to comply with any other provisions of this Part shall be, upon conviction thereof, sentenced to pay a fine of not more than \$600 plus costs and, in default of payment of said fine and costs, to a term of imprisonment not to exceed 30 days.

2. Each day on which such person violated this Part may be considered as a separate offense and punishable as such as aforeprovided.

(*Ord. 52-1975, 12/3/1975, §VII & VIII; as amended by Ord. 53-1984, 6/20/1984, §1; and by Ord. 14-2001, 5/29/2001*)

§24-508. Duties of Tax Manager and City Director of Finance.

1. The City Director of Finance is charged with the duties of collecting and receiving the taxes, fines and penalties imposed by this Part. It shall be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipt.

2. The Tax Manager and his duly appointed deputies under the direction of the Director of Accounts and Finance are hereby empowered with the approval of Council to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Part, including provisions for the examination and correction of returns and payments alleged or found to be incorrect, or as to which an overpayment is claimed or found to have occurred, and charged with enforcing the provisions of this Part and any rules and/or regulations promulgated pursuant hereto.

3. In the event the person to be assessed neglects or refuses to make a return, then in such case the Tax Manager or his duly appointed deputies shall assess such person or persons on such an amount of whole or gross volume of business as the Tax Manager or his deputies deem reasonable and appropriate. In all cases of assessment, the Tax Manager or his duly appointed deputies shall give the parties assessed a notice in which shall be stated the trade, business, occupation or class, and the amount of the business privilege tax imposed or levied.

4. The taxpayer shall maintain such records and books of account as shall enable him to make a true and accurate return in accordance with the provisions of this Part. Such accounts and records shall disclose in detail the gross receipts and other data pertaining to the taxpayer's gross volume of business, and shall be sufficiently complete to enable the Tax Manager or his deputies to verify all transactions. The Tax Manager or his deputies are hereby authorized to examine the books, papers and records of any person or persons subject to or supposed to be subject to the tax imposed by this Part, in order to verify the accuracy of the return made, or if no return was made, ascertain the tax due.

5. Any person aggrieved by any decision of the Tax Manager shall have the right to appeal to the Court of Common Pleas, as in other cases.

(Ord. 52-1975, 12/3/1975, §IX; as amended by Ord. 14-2001, 5/29/2001)

§24-509. Confidential nature of Information.

Any information gained by the Tax Manager or any other official, agent or employee of the City, as a result of any returns, investigations, hearings or verifications required or authorized by this Part, shall be confidential, except in accordance with proper judicial order or as otherwise provided by law.

(Ord. 52-1975, 12/3/1975, §X; as amended by Ord. 14-2001, 5/29/2001)

§24-510. Suit on Collection; Costs.

1. The Tax Manager or his duly appointed deputies shall have the power in the name of the City to institute proceedings against any and all persons who violate the provisions of this Part.

2. If for any reason the tax is not paid when due and suit is brought for the recovery of any such tax, the person liable therefor, shall, in addition, be liable for the costs of collection and interest and penalties herein imposed.

(Ord. 52-1975, 12/3/1975, §XI; as amended by Ord. 14-2001, 5/29/2001)

§24-511. Savings Clause; Separability.

1. Nothing contained in this Part shall be construed to empower the City to levy and collect the taxes hereby imposed on any person, or any business, or any portion of any business not within the taxing power of the City under the Constitution of the United States and the laws and Constitution of the Commonwealth of Pennsylvania.

2. If the tax, or any portion thereof, imposed upon any person under the provisions of this Part shall be held by any court of competent power or jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth of Pennsylvania or any other provision of the law, the decisions of the court shall not affect or impair the right to impose the taxes, or the validity of the taxes so imposed upon other persons as herein provided.

3. The provisions of this Part are severable, and if any of its provisions shall be held illegal, invalid or unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this Part. It is hereby declared to be the intention of Council that this Part would have been adopted if such illegal, invalid or unconstitutional provisions had not been included herein.

(Ord. 52-1975, 12/3/1975, §XII)