

ORDINANCE NO. 2-2004

DELAWARE TOWNSHIP

AN ORDINANCE OF THE TOWNSHIP OF DELAWARE, MERCER COUNTY, PENNSYLVANIA, TO IMPOSE A PENALTY FOR THE LATE FILING OF ANNUAL EARNED INCOME TAX RETURNS AND PRESCRIBING A PENALTY FOR EACH VIOLATION.

BE IT ENACTED AND ORDAINED by the Supervisors of Delaware Township, Mercer County, Pennsylvania;

SECTION 1. If a tax payer fails to file a valid final annual income tax return on or before the due date, or on or before the date to which an extension has been granted in writing, the tax payer shall at all times remain responsible for the filing of a valid annual final income tax return and shall be liable for a \$10.00 late filing fee. This late filing fee shall be paid by the taxpayer in addition to any tax balance due, including any fines, penalties, or interest, and shall be paid whether or not all earned income tax may have been withheld by his or her employer and whether or not there is any tax balance due.

SECTION 2. Severability. If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance.

SECTION 3. Effective Date. This Ordinance shall become effective immediately upon passage for the tax year ending December 31, 2003, and all subsequent tax years.

ENACTED AND ORDAINED into Law by the Board of Supervisors of Delaware Township this 4<sup>th</sup> day of February, 2004.

DELAWARE TOWNSHIP BOARD  
OF SUPERVISORS:

Carol Brown AV  
Donald J. Klemm  
Donna J. Muehl