CITY OF JOHNSTOWN, PENNSYLVANIA ORDINANCE NO. 5346

BILL No. 21 OF 2022

Introduced in Council: November 9, 2022

AN ORDINANCE REPEALING IN FULL, ORDINANCE NO. 26, PASSED FINALLY MARCH 28, 1914, AS AMENDED BY ORDINANCE 2802, PASSED FINALLY JANUARY 18, 1949, ORDINANCE 4419, PASSED FINALLY DECEMBER 31, 1986, ORDINANCE 4670, PASSED FINALLY JULY 13, 1994, ORDINANCE NO. 4698, PASSED FINALLY DECEMBER 21, 1994, ORDINANCE 4723, PASSED FINALLY APRIL 26, 1995, ORDINANCE 4804, PASSED FINALLY APRIL 22, 1998, ORDINANCE 4965, PASSED FINALLY APRIL 13, 2005, AND ORDINANCE 5252, PASSED FINALLY APRIL 11, 2018, CODIFIED AT PART EIGHT (BUSINESS REGULATION AND TAXATION CODE), TITLE TWO (BUSINESS REGULATION) CHAPTER 804, BUSINESS LICENSING IN GENERAL.

WHEREAS, City Council has deemed it necessary to make certain clarifications and updates to the Business Regulation and Taxation Code provisions based on current law, the accomplishment of which is best achieved through a repeal of the entirety of the Chapter 804, Business Licensing in General, of the City's Codified Ordinances.

NOW, THEREFORE, IT IS HEREBY ENACTED AND ORDAINED, by the City Council of the City of Johnstown, Pennsylvania as follows:

Section 1. Repeal of Ordinance.

Ordinance No. 26, as amended, and codified within the City of Johnstown's codified Ordinances at Part Eight, (Business Regulation and Taxation Code), Title Two (Business Regulation), Chapter 804, Business Licensing in General, is hereby repealed in its entirety as shown below.

804.01 APPLICATION OF CHAPTER.

This chapter shall govern the licensing of the various trades, businesses, professions and activities regulated in this Title Two of Part Eight - the Business Regulation and Taxation Code, except to the extent that the same is governed by other provisions of this Title Two.

804.02 LEVY OF ANNUAL LICENSE TAX.

There is hereby levied annually upon all persons engaged in any trade, business, profession or activity, within the City, the license tax hereinafter stated. (Ord. 26. Passed 3-28-14.)

804.03 CONTRACTORS.

(a) Contractor Defined. As used in this section, "contractor" means any person, firm or corporation within the City engaged in general contracting or subcontracting, plumbing, electrical work, bricklaying, stonework, carpentry, demolition or any other trade allied to the building industry. (Ord. 4804, Passed 4-22-98.)

(b) License Tax. All contractors shall pay a flat license tax of one hundred dollars (\$100.00) per year or any fraction thereof.

(Ord. 4698. Passed 12-21-94; Ord. 4965. Passed 4-13-05.)

(c) Failure to Pay. No contractor who has failed to pay the above mentioned license tax by January 1 of any year in which such tax is levied shall thereafter be granted any building construction or demolition permit within the City until such tax, together with penalties and interest thereon, is fully paid.

(Ord. 4804. Passed 4-22-98.)

- (d) Transfer of Business. Any person engaged in a business or occupation regulated by this section, who sells or transfers the business after the license tax has been paid for any year, may have the license transferred to the vendee by the Director of Finance. The license will not entitle the vendee to continue business unless the transfer has been made on the books of the Director of Finance and noted on the back of the license by the Director of Finance.
 (Ord. 4670. Passed 7-13-94.)
- (e) Identification of Licensed Contractor. The City shall issue, with the license, a numbered sticker, indicating a licensed contractor, which sticker shall be prominently displayed on all such contractor's vehicles. Contractors desiring additional stickers shall pay a fee of two dollars (\$2.00) per sticker.

(Ord. 4419. Passed 12-31-86.)

804.04 REAL ESTATE AGENTS.

- (a) License Tax. All real estate agents shall be classified and pay an annual license tax as follows:
- (1) Class 1, whose annual sales amount to one hundred thousand dollars (\$100,000) or over: two hundred dollars (\$200.00);
- (2) Class 2, whose annual sales amount to seventy-five thousand dollars (\$75,000) but less than one hundred thousand dollars (\$100,000); one hundred fifty dollars (\$150.00);
- (3) Class 3, whose annual sales amount to fifty thousand dollars (\$50,000) but less than seventy-five thousand dollars (\$75,000); one hundred dollars (\$100.00);
- (4) Class 4, whose annual sales amount to twenty-five thousand dollars (\$25,000) but less than fifty thousand dollars (\$50,000); fifty dollars (\$50,000);
- (5) Class 5, whose annual sales amount to less than twenty-five thousand dollars (\$25,000): thirty dollars (\$30.00).
- Every person who buys, sells or exchanges real estate and who charges a fee or commission for his or her services shall be deemed a real estate agent under this chapter. (Ord. 4698. Passed 12-21-94.)
- (b) Transfer of Business. Any person engaged in a business or occupation regulated by this section, who sells or transfers the business after the license tax has been paid for in any year, may have the license transferred to the vendee by the Director of Finance. The license will not entitle

the vendee to continue business unless the transfer has been made on the books of the Director of Finance and noted on the back of the license by the Director of Finance.

(Ord. 4670. Passed 7-13-94.)

804.05 UTILITY COMPANIES.

Every electric light company, heating company, steam heating company, power company, gas company, natural gas company, or agency or individual furnishing light, heat or power to the public, shall pay an annual license tax of two thousand dollars (\$2,000). (Ord. 4698. Passed 12 21 94.)

804.06 UNDERTAKERS.

Every undertaker shall pay an annual license tax of one hundred dollars (\$100.00). (Ord. 4698. Passed 12-21-94.)

804.07 TELEPHONE COMPANIES.

—Every telephone company shall pay an annual license tax of two thousand dollars (\$2,000). (Ord. 4698. Passed 12-21-94.)

804.08 WATER COMPANIES.

Every water company shall pay an annual license tax of two thousand dollars (\$2,000). (Ord. 4698. Passed 12-21-94.)

804.09 SECURITY BROKERS.

—Every stock broker, bill broker, note broker and exchange broker shall pay an annual license tax of two hundred dollars (\$200.00). (Ord. 4698. Passed 12-21-94.)

804.10 GARAGEKEEPERS.

Every automobile garagekeeper, gas station and automobile repair shop shall pay an annual license tax of one hundred dollars (\$100.00). This shall not include the license imposed by law on automobiles, trucks or taxicabs used for hire.

(Ord. 4698. Passed 12-21-94.)

804.11 MECHANICAL OR ELECTRONIC AMUSEMENT OR MUSICAL DEVICES.

— (a) All keepers of public billiard tables, bagatelle tables, pool tables, foosball tables, pinball machines, electrical or electronic games or skill machines, video game machines, bowling machines, dart machines and all other gaming tables or devices, mechanical amusement devices or mechanical musical devices (or juke boxes) shall pay an annual license tax for each table, machine or device as follows:

| Type of Device | Annual License Tax |
|-----------------------------------|--------------------|
| Pool, billiard or bagatelle table | \$ 100.00 |
| Foosball table | 50.00 |
| Pinball machine | 75.00 |
| Bowling machine | 50.00 |
| Dart machine | 75.00 |
| Crane machine | 50.00 |

Video game machine

| -Class I | 150.00 |
|-------------------------------|--------|
| -Class II | 100.00 |
| Juke box | 50.00 |
| Device using reels and wheels | 500.00 |

(b) For purposes of this section, "Class I video machines" refers to "slot machine" type video machines (aka "8 line" machines), and "Class II video machines" refers to "PacMan" and "Star Wars" type video game machines.

(Ord. 4723. Passed 4-26-95; Ord. 5252. Passed 4-11-18.)

804.12 PAYMENT OF TAX; RECEIPTS; ENDORSEMENT BY FINANCE DIRECTOR.

All license taxes levied under this chapter shall be payable to the Director of Finance, who shall, upon payment to him or her of such tax, give the person paying the same a receipt therefor, which receipt shall state the length of time the receipt shall be deemed a license to conduct the trade, business, occupation or activity for which the tax has been paid. However, the licenses for the business, trade, occupation or activity mentioned in Sections 804.05 through 804.11 shall only be issued when endorsed by the Director of Finance.

(Ord. 4670. Passed 7-13-94.)

804.13 DUTY OF ORDINANCE OFFICER TO CLASSIFY AND ASSESS.

In order to carry out and enforce this chapter, it shall be the duty of the Ordinance Officer to classify and to assess all persons made liable for a City license under this chapter. He or she shall begin his or her work immediately after this chapter becomes effective and finish the same, if possible, by December 1 of each year.

804.14 INFORMATION REQUIRED; NOTICE TO ASSESSED PARTY.

The Ordinance Officer shall procure and have furnished to him or her by Council such blanks as are necessary to the performance of his or her duties as assessor. He or she shall deliver the necessary blanks to each and every person liable for assessment, upon which blanks a return shall be made, by the party furnished the same, of the trade, business, profession or activity for which the license is desired. Where the business is one requiring classification, the party to be licensed shall state the class to which he or she belongs or shall give such information as will enable the Ordinance Officer to properly make the assessment. If the Ordinance Officer is of the opinion that the return made by such party is true and correct, he or she shall assess the party making the return according to the return, but if he or she believes that the return is not correct, or if the party to be assessed refuses to make a return, then the Ordinance Officer shall assess the party at such rate and in such class as the Ordinance Officer deems proper and just. In all cases where no return is made or where the return is changed by the Ordinance Officer, he or she shall give the party assessed a notice which shall state the trade, business, profession or activity, the amount of license tax imposed or levied and the time for hearing appeals from such assessment, which notice must be served by the Ordinance Officer at least five days prior to the date fixed for such hearing.

804.15 NEW BUSINESSES; OMISSIONS.

Any person liable for payment of a license tax under this chapter who has been omitted or overlooked by the assessor in making the annual assessment, or who may have commenced or

attempted to commence any business after the annual appraisal, may apply to the Ordinance Officer for his or her appraisal, and thereupon the Ordinance Officer shall appraise and assess the license tax, as set forth in Section 804.14, but he or she shall not be required to give notice of an appeal. The Director of Finance shall have the same power to assess the license tax in the case of an omission or a new business as is conferred by this section on the Ordinance Officer. The Director of Finance shall enter into a book to be kept by him or her all additional assessments returned to him or her by the Ordinance Officer and all assessments made by the Director of Finance as provided in this section. The Director of Finance shall also mail a notice to such persons of the amount of the license tax and when the same is to be paid.

(Ord. 4670. Passed 7-13-94.)

804.16 FALSIFICATION.

No person shall willfully make any false statement or false representation of any kind to the Ordinance Officer, to Council acting as a board of appeals, or to the Director of Finance, for the purpose of having the applicant or licensee placed in a class lower than that to which he or she belongs or for the purpose of having the applicant or licensee rated lower or rated differently from that which should have been made.

(Ord. 4670. Passed 7-13-94.)

804.17 ENFORCEMENT.

It shall be the special duty of the Ordinance Officer to see to the proper enforcement and execution of this chapter. The Director of Finance shall report to the Ordinance Officer, after March 1 of each year, the name of any person who has neglected or failed to obtain the license required by this chapter. Thereupon, it shall be the duty of the Ordinance Officer to initiate prosecution of such person for such violation.

(Ord. 4670. Passed 7-13-94.)

804.18 DISCONTINUANCE OF TAXES AS TO ACTIVITIES SUBJECT TO MERCANTILE LICENSE TAX.

All license taxes previously levied on trades, businesses, professions and activities that are subject to a mercantile license tax under Chapter 880 of these Codified Ordinances are hereby discontinued.

(Ord. 2802. Passed 1-18-49.)

804.99 PENALTY.

<u>Section 2.</u> Any/all provisions of City Ordinances, regulations, and/or Resolutions inconsistent with this Ordinance repealing Ordinance No., 26, codified as Chapter 804, are likewise repealed to the extent of such inconsistency.

Section 3. This Ordinance and the repeal of any/all licensing requirements and/or taxes addressed herein, shall be effective as of January 1, 2023.

ORDAINED and ENACTED by the City Council of the City of Johnstown, County of Cambria, the Commonwealth of Pennsylvania on this 14th day of **December**, 2022.

PASSED FINALLY IN COUNCIL: December 14, 2022

By the following vote:

Yeas: Mayor Janakovic, Ms. Huchel, Mr. Britt, Mrs. Mock, Mr. Arnone, Rev. King, Mr. Capriotti

Nays: Absent

Frank Janakovic, Mayor

Michael Capriotti, Deputy Mayor

ATTEST:

I do hereby certify that the following is a true and correct copy of Ordinance No. **5346** as the same was adopted by the City Council of the City of Johnstown, Pennsylvania.

Ethan Imhoff, City Manager