

**TOWNSHIP OF LOWER NAZARETH  
NORTHAMPTON COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 190-08-07**

**AN ORDINANCE**

**REQUIRING EVERY OWNER WHO RENTS ANY PARCEL OF REAL ESTATE TO PROVIDE SEMI-ANNUALLY A LIST OF NAMES AND ADDRESSES OF ALL TENANTS, AND FIXING PENALTIES FOR THE VIOLATION THEREOF.**

WHEREAS, the Township of Lower Nazareth, by and through its Board of Supervisors, desires to insure the fair and impartial collection of the Earned Income Tax imposed by the Township; and

WHEREAS, the fair and impartial imposition of the aforesaid taxes require that the Township have available to it a list of all residents in the Township.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED, by the Township of Lower Nazareth, Northampton County, Pennsylvania, (the "Township"), and it is hereby enacted and ordained, by the authority of the same and pursuant to the authority granted by law, The Second Class Township Code, Act of May 1, 1933, P.L. 103, as amended, and The Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, as amended, as follows:

**SECTION 1:** Every owner of real estate within the Township of Lower Nazareth, Northampton County, Pennsylvania, who rents or leases any parcel of real estate, in whole or in part to any other person(s), shall file with the Secretary of the Township of Lower Nazareth, a certified list of all person(s) who rented real estate from said owner during the preceding six (6) months. Said list shall include

the name and last known address of each adult who resided in said rented real estate for all or any portion of said six (6) month period. The list shall be filed semi-annually, the deadlines for said semi-annual filing being May 31, and November 30 of each and every calendar year.

**SECTION 2:** For the purpose of this Ordinance, the fact that the owner of real estate rents or leases any property for minimal or no rent to another person shall not exclude said owner from filing the certified list required in Section 1 above.

**SECTION 3:** Every owner of real estate who fails to so comply with the requirements of this Ordinance shall, upon conviction, be guilty of a summary offense and be liable for a fine not exceeding Three Hundred (\$300.00) Dollars. For the purpose of this Ordinance, every day that an owner of real estate is late in filing said certified list as required above shall constitute a separate offense.

**SECTION 4:** All Ordinances or parts of Ordinances that are inconsistent with this Ordinance are hereby repealed.

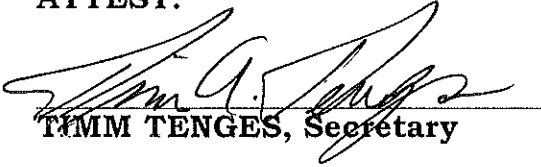
**SECTION 5:** If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections or parts of this Ordinance. It is hereby declared as the intent of the Township of Lower Nazareth that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof, not been included herein.

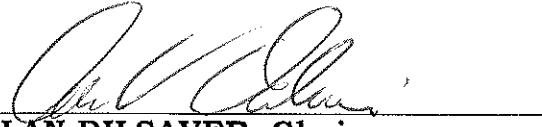
**SECTION 6:** This Ordinance shall become effective five (5) days after its enactment.

ENACTED AND ORDAINED this 22 day of August, 2007.

**LOWER NAZARETH TOWNSHIP**

**ATTEST:**

  
TIMM TENGES, Secretary

BY:   
ALAN DILSAVER, Chairman