

ORDINANCE NO. 41-A
(Amended Offenses and Penalties)

AN ORDINANCE REPEALING A PORTION OF ORDINANCE NO. 41
REGARDING OFFENSES AND PENALTIES

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLEASANT VALLEY:

Section 19 of Ordinance No. 41 is hereby repealed, and new Section 19 of Ordinance No. 41 is hereby adopted, as follows:

Section 19. Offenses and Penalties.

It shall be unlawful for any person to refuse to make the return provided to be made in Section 5; or to make any false or fraudulent return or false statement in any return, with the intent to defraud the city or to evade the payment of the tax, or any part thereof, imposed by this Ordinance; or for any person to aid or abet another in any attempt to evade the payment of the tax, or any part thereof imposed by this ordinance; or for the president, vice-president, secretary or treasurer of any corporation or member of a limited liability company to make or permit to be made for any corporation or limited liability company any false return, or any false statement in any return required in this Ordinance, with the intent to evade the payment of any tax hereunder.

Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and on conviction thereof, shall be fined not more than five hundred dollars (\$500.00). Any corporation or limited liability company which files a false return, or a return containing a false statement as aforesaid, shall be guilty of a misdemeanor, and shall be punished by a fine of not more than five hundred dollars (\$500.00).

All other provisions of Ordinance No. 41 shall remain in full force and effect.

This ordinance shall be effective upon passage.

Adopted by the City Council this 19th day of March, 2019.

Barbara Metcalf
Mayor

ATTEST:

Ramela Foster
City Clerk