

Borough of Orwigsburg
Schuylkill County, Pennsylvania

ORDINANCE NO. 253

AN ORDINANCE PROVIDING FOR THE
LEVY, ASSESSMENT AND COLLECTION
OF A PER CAPITA TAX.

The Borough hereby ordains as follows, under the authority of Act No. 511 approved December 31, 1965 (formerly Act 481, approved June 25, 1947, P.L. 1145), and its amendements:

Section 1. A Per Capita tax of Ten (\$10.00) Dollars for general Borough purposes, is hereby levied and assessed under the authority of the Act No. 511 approved December 31, 1965 (formerly Act 481, approved June 25, 1947, P.L. 1145) and its amendements, upon each resident or inhabitant of the Borough of Orwigsburg over the age of eighteen (18) years, which tax shall be in addition to all other taxes levied and assessed by the said Borough pursuant to any other laws of the Commonwealth of Pennsylvania.

Section 2. Such tax shall be collected by the duly elected or appointed Tax Collector of the Borough of Orwigsburg in the same manner and at the same time as other Borough taxes are collected, as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

Section 3. The Tax Collector shall give bond secured and conditioned for the collection and payment of such taxes as provided by law for other Borough taxes.

Section 4. The entury of the per capita tax in the tax duplicate and the issuance of such duplicate to the Tax Collector shall constitute his warrant for the collection of the per capita tax hereby levied and assessed.

Section 5. The expense of collection and compensation of the Tax Collector shall be paid and allowed as provided in the Local Tax Collection Law of 1945 as amended and supplemented, which compensation shall be the same as shall be fixed from time to time for the collection of other Borough taxes.

Section 6. The Tax Collector shall give notice to the taxpayers of the amount of per capita tax due under this ordinance, at the same time and in the same manner as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

Section 7. In case the Tax Collector shall at any time find within the Borough any resident or inhabitant above the age of eighteen (18) years, whose name does not appear upon the tax duplicate, he shall report the name of such person forthwith to the Assessor, who shall thereupon certify the same unto the Borough Council, which shall promptly certify the same to the Tax Collector reporting such name, whereupon the Tax Collector shall add such name and the assessment of this per capita tax against such person to the duplicate of the Borough of Orwigsburg, and shall proceed to collect the same.

Section 8. The Tax Collector shall give notice to the taxpayers, shall ~~have~~ have the power to collect said taxes by distress, shall have the power and authority to demand and receive said tax from the employer of any person owing any per capita tax, or whose wife owes any per capita tax, shall remit such taxes to the Borough Treasurer by separate statement at the same time as other taxes are remitted to the Borough, shall allow discounts and add penalties, shall generally be subject to all the duties and shall have all the rights and authority conferred upon him by the Local Tax Collection Law of 1945, as amended and supplemented. It is hereby declared to be the intent of the Borough Council, in enacting this ordinance, to confer upon the Tax Collector, in the collection of this per capita tax, all the powers, together with all the duties and obligations to the same extent and as fully provided for in the Local Tax Collection Law of 1945, as amended and supplemented.

Section 9. All taxpayers subject to the payment of taxes, assessed by the taxing district, shall be entitled to a discount of two per centum from the amount of such tax upon making payment of the whole amount thereof within two months after the date of the tax notice. All taxpayers, who shall fail to make payment of such taxes charged against them for four months after the

date of the tax notice, shall be charged a penalty of ten per centum which penalty shall be added to the taxes by the tax collector and be collected by him

Section 10. The tax imposed by this ordinance shall be for one year only, that is to say, for the year 1984.

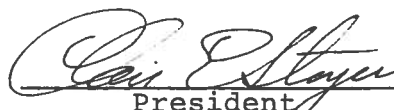
Section 11, If any sentence, clause or section or part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections or parts of this ordinance. It is hereby declared as the intent of the Borough Council that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

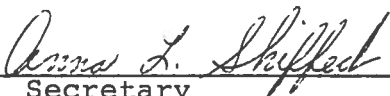
ENACTED and ORDAINED this 27th day of December , 1983.

Borough Council of the
Borough of Orwigsburg

Attest:

By:


President


Secretary

Approved this 27th day of December , 1983.


Mayor