

Chapter 17

Part A: *Per Capita Tax* **(OR2-1978)**

100.00 Tax Rate:

- 100.10 A per capita tax of \$10.00 or a legal amount as set by resolution of Council, for general Borough purposes is hereby levied and assessed under the authority of the Act of December 31, 1965, P.L. 1256, known as the Local Tax Enabling Act and its amendments, upon each resident or inhabitant of the Borough of Saegertown, Crawford County, Pennsylvania, over the age of eighteen (18) years,
- 100.11 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.

200.00 Tax Collector:

- 200.10 Such tax shall be collected by the duly elected or appointed tax collector of the Borough of Saegertown 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.

300.00 Tax Collector Bond:

- 300.10 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.

400.00 Tax Duplicate:

- 400.10 The entry 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.

500.00 Tax Collector Compensation:

- 500.10 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.

600.00 Notice of Amount:

- 600.10 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.

700.00 Tax Roll Updates:

- 700.10 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 Borough Secretary who shall thereupon certify the same unto the Borough Council which shall promptly certify the same to the Tax Collector reporting such name;
- 700.20 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 Saegertown, and shall proceed to collect the same.

800.00 Notice to Collect:

- 800.10 The Tax Collector shall give notice to the taxpayers;
- 800.11 Shall have the power to collect said taxes by distress;
- 800.12 Shall have the power and authority to demand and receive said tax from the employer of any person owing and per capita tax, or whose wife owes any per capita tax;
- 800.13 Shall remit such taxes to the Borough Treasurer by separate statement at the same time as other taxes are remitted to the Borough,;
- 800.14 Shall allow discounts and add penalties;
- 800.15 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.
- 800.20 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.

900.00 Effective:

- 900.10 This Ordinance shall go into effect thirty (30) days after its final enactment and shall be effective for the fiscal year 1979 and thereafter from year to year on a calendar year basis until repealed or amended.

1000.00 Legality:

- 1000.10 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 section or parts of this Ordinance.

- 1000.20 It is hereby declared as the intent of the Borough Council that this Ordinance shall have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

1100.00 Repealer:

- 1100.10 Any Ordinance of part of Ordinance or Resolution heretofore adopted by the Borough Council is hereby repealed insofar as the same conflicts with or affects this Ordinance;

- 1100.11 Provided, however, that this Section shall in no way affect or excuse liability for any taxes presently due and owing under the Borough Per Capita Ordinance known as Ordinance No. 1, 1958,

- 1100.12 Which liability shall continue unaffected by the adoption of this Ordinance,

- 1100.20 It being hereby declared that the intent of the Borough Council in adopting this Ordinance is to continue said per capita tax of \$5.00 for the year 1978 and thereafter to broaden the scope of said tax effective with the year 1979 so as to include all residents or inhabitants of the Borough over the age of eighteen (18) years and to increase the rate to \$10.00. or an amount set by resolution of Borough Council.

1200.00 Enacted:

- 1200.10 ORDAINED and ENACTED this 30th day of November, 1978