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ORDINANCE NUMBER 2
PER CAPITA TAX ORDINANCE

An Ordinance providing for the levy, assessment and collection of a per capita tax, for general Borough purposes, under the authority of the act of June twenty-fifth one thousand and nine hundred forty-seven (Phamphlet Laws 1145) and its amendments, on each and every resident and inhabitant of the Borough of Lilly over twenty-one (21) years of age; providing for the collection of such tax by the Borough Tax Collector, in accordance with the Local Tax Collection Law of 1945, as amended and supplemented and subject to the penalties prescribed therein.

The Borough hereby ordains as follows, under the authority of the act of June 25, 1947 P.L. 1145, and its amendments:

Section 1. A per capita tax of five dollars (\$5.00) for general Borough purposes, is hereby levied and assessed under the authority of the act of June twenty-fifth one thousand nine hundred forty-seven (Pamphlet Laws 1145) and its amendments, upon each resident or inhabitant of the Borough of Lilly over the age of twenty-one (21) 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 Lilly 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 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.

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 the 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 twenty-one (21) 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 Lilly, and shall proceed to collect the same.

Section 8. The Tax Collector shall give notice to the tax payer, shall 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. This Ordinance shall go into effect upon the date of its enactment by the Borough Council and shall be imposed for the part of one (1) year only.

Section 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 sections or part 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 this 25 day of March A.D., 1961.

Clair A. McLaughlin
President of Council

ATTEST:

Charles Brady
Borough Secretary

Approved this 25 day of March A. D., 1961.

John Robie
Burgess