

ORDINANCE NO. 3

AN ORDINANCE providing for the levy, assessment and collection of a per capita tax, for general revenue purposes, on each and every resident and inhabitant of the Township of Pymatuning, over twenty-one years of age; conferring powers and imposing duties on the tax collector and prescribing discounts, penalties, and collection procedure.

BE IT ENACTED and ORDAINED by the Board of Supervisors of the Township of Pymatuning and it is hereby enacted and ordained by and with the authority of the same as follows:

SECTION 1. That for general revenue purposes a per capita tax of two and fifty hundredths (\$.50) dollars per annum be, and the same is hereby leveled and assessed upon each resident or inhabitant of the Township of Pymatuning, over twenty-one (21) years of age.

SECTION 2. That the provisions of this Ordinance shall be and remain in full force and effect for the calendar year 1952 and for each and every year subsequent to the calendar year of 1952 without further action of the Board of Supervisors of the Township of Pymatuning; provided, however, that there shall be no tax on occupations in said township for the calendar year 1952 and so long as the tax levied herein is in effect.

SECTION 3. It shall be the duty of the proper assessing authorities and the Tax Collector for the Township to prepare a list of the residents or inhabitants of the Township over the age of twenty-one (21) years with their respective addresses, and return the same with the list of other taxable property in the Township as now required by law.

SECTION 4. The duly elected or appointed Tax Collector of the Township of Pymatuning is hereby designated as the person to collect said per capita tax for and on behalf of the Township and to that end he is hereby vested, empowered with and authorized to use all the statutory rights and remedies now vested in him by Law with respect to the collection of other Township taxes in so far as the same are applicable. The Township Tax Collector shall be paid the same percentage of the amounts collected under the within Ordinance as he is now paid for the collection of taxes on occupations and professions.

SECTION 5. Said per capita tax is hereby made a personal obligation of each person subject thereto to the same extent as now provided by law with respect to other Township taxes.

SECTION 6. All per capita taxes levied and assessed under the provisions of this Ordinance shall become due and payable, shall be subject to the same discounts and penalties and shall be collected in accordance with the provisions of the Act of Assembly of the Commonwealth of Pennsylvania known as the "Local Tax Collection Law" of May 25, 1945, P. L. 1050, its amendments and supplements.

SECTION 7. This Ordinance is passed pursuant to the provisions of the Act of Assembly of the Commonwealth of Pennsylvania No. 481, P. L. 1145, as amended by an Act approved the 9th day of May, 1949, P. L. 898, and as further amended by Act No. 430 approved September 29, 1951, and, except as hereinbefore provided, is in addition to all other taxes levied and assessed by the Township of Pymatuning pursuant to any other laws of the Commonwealth of Pennsylvania.

ORDINANCE NO. 3 (continued)

SECTION 8. 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 sentences, clauses, sections, or parts of this Ordinance. It is hereby declared as the intent of the Township Board of Supervisors that this ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been included herein.

ORDAINED and ENACTED this 9 day of June, 1952.

J. E. Winner  
Chairman, Board of Supervisors.

Attest:

Wayne M. Durst  
Secretary.