

ORDINANCE NO. 23

An Ordinance of the Township of Pymatuning re-enacting, without substantial change, for the year 1959, Ordinance No. ___ of said township entitled, "An ordinance of the Township of Pymatuning, Mercer County, Pennsylvania, providing for the levy, assessment and collection of a per capita tax, for general revenue purposes, of \$5.00 on each and every resident and inhabitant of the Township of Pymatuning over twenty one (21) 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 Pymatuning Township 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 five (\$5.00) dollars per annum be, and the same is hereby levied 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 during the calendar year of 1959. It is provided, however, that there shall be no tax on occupations in said township for the calendar year 1959 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 insofar 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 real estate.

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 enacted and ordained pursuant to the Act of June 25, 1947, P. L. 1145 and its amendments and supplements, 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.

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 or Supervisors that this Ordinance would have been adopted, had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been

