

ORDINANCE NO. 27

An Ordinance of the Township of Pymatuning, Mercer County, Pennsylvania, re-enacting, without substantial change, for the year 1967, the Ordinance 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: For general revenue purposes a per capita tax of five dollars (\$5.00) 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: This Ordinance shall be and remain in full force and effect during the calendar year 1967.

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 taxpayers subject to the payment of per capita tax, shall be entitled to a two per centum discount for 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 any such taxes charged against them for four months after the date of the tax notice, shall be charged a penalty of five per centum, which penalty shall be added to the taxes by the tax collector and collected by him. Delinquent taxes will be collected in accordance with "The Local Tax Enabling Act."

SECTION 7: This Ordinance is enacted and ordained pursuant to "The Local Tax Enabling Act."

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 had not been included herein.

ORDAINED AND ENACTED this 23 day of March, 1967.

Herbert C. Johnson
Lawrence C. McKnight
Robert E. Small
Supervisors

Attest:

W.S. Morrison
Secretary