

ORDINANCE NO. 1145

AN ORDINANCE amending and partially repealing Ordinance No. 1077, approved November 28, 1967, and entitled: "An Ordinance providing for the levy and collection of a personal or per capita tax on all persons for general revenue purposes, within the Borough of Donora; providing for the collection thereof, and providing penalties for the non-payment thereof."

By authority vested in it by the Local Tax Enabling Act of 1965 (P. L. 1257), as amended, the Borough of Donora hereby ordains as follows:

Section 1. The title of Ordinance No. 1077, approved November 28, 1967, is hereby amended to read as follows:

"An Ordinance providing for the levy of a per capita tax, for general revenue purposes, on all residents of the Borough of Donora, eighteen (18) years of age and older; providing for the collection thereof; and prescribing penalties for the non-payment thereof."

Section 2. Paragraph (f) of Section one of the said ordinance is hereby repealed and paragraphs (d) and (e) are hereby amended, respectively, to read as follows:

(d) The term "taxpayer" shall mean any person or individual over the age of eighteen (18) years herein required to pay a per capita tax.

(e) The term "collector" shall mean the person appointed from time to time by the Council of the Borough of Donora to collect the per capita tax herein levied.

Section 3. Section three of the said ordinance is hereby amended to read as follows:

Section 3. That there is hereby imposed and levied

an annual tax for general revenue purposes, in the sum of ten dollars (\$10.00) upon each individual and person, resident of the Borough of Donora, eighteen (18) years of age and older.

Section 4. Section four of the said ordinance is hereby amended to read as follows:

Section 4. That it shall be the duty of the collector to obtain and at all times keep current, a list of all persons, eighteen (18) years of age and older, residents of the Borough of Donora, which list shall be used by the collector in ascertaining the persons from whom the tax herein levied shall be payable.

Section 5. Section five of the said ordinance is hereby amended to read as follows:

Section 5. That it shall be the duty of the Collector, on or before the fifteenth of May of each year, to notify each and every persons subject to the payment of the within tax of the amount thereof and the time and place for the payment thereof. Provided: the failure or omission of the Collector to send, or of any taxpayer to receive such notice, shall not relieve such taxpayer from the payment of such tax, and the said taxpayer shall be charged with such tax as though he had received notice thereof.

Section 6. Section six of the said ordinance is hereby amended to read as follows:

Section 6. That each and every taxpayer shall pay to the Collector, for the use of the Borough, the tax herein

imposed on or before the first day of June for the said year. The Collector shall furnish each taxpayer, upon payment of his tax, a numbered receipt, from a book containing a stub, or from a bill containing a stub or carbon copy. Such receipts shall be furnished by the Borough and the stub or carbon copy, containing the same information as contained on the receipt, shall be turned over to the Borough by the Collector.

Section 7. Section nine of the said ordinance is hereby amended to read as follows:

Section 9. That all unpaid taxes and penalties levied or imposed pursuant to this ordinance shall be recoverable in the manner authorized by law.

Section 8. Section 10 of the said ordinance is hereby amended to read as follows:

Section 10. That the Collector shall keep a correct account of moneys collected by him under the authority of this ordinance and shall, on or before the 10th day of each month, pay over to the Borough Treasurer all moneys so collected during the previous month and take his receipt for the same. He shall also give to the Borough Secretary a true and verified statement in writing of the names of the taxpayers, the amount collected from each, and the total amount collected.

Section 9. Sections eight and 11 of the said ordinance are hereby repealed.

Section 10. This ordinance shall become effective immediately.

ORDAINED AND ENACTED into an ordinance this 6th

day of March, A. D. 1975.

ATTEST:

James E. Petru
Borough Secretary

Robert G. Lo Munday
President of Council

EXAMINED AND APPROVED by me this 6th day of

March, A. D. 1975.

ATTEST:

James E. Petru
Borough Secretary

Alvin P. Melnick
Mayor