

ORDINANCE NO. 1077

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.

BE IT ENACTED AND ORDAINED by the Council of the Borough of Donora, Washington County, Pennsylvania, and it is hereby enacted and ordained by virtue of the authority of the same in pursuance of the authority granted to Boroughs in the Commonwealth of Pennsylvania under terms and provisions of Act Number 511 of 1965 Sessions of the General Assembly of the Commonwealth of Pennsylvania, effective January 1, 1966, and known as "The Local Tax Enabling Act", as follows:

SECTION 1. That unless otherwise expressly stated, the following words or terms shall have, for the purpose of this ordinance, the meanings herein indicated:

(a) The term "person" shall mean any natural person.

(b) The term "resident" shall mean any person domiciled within the Borough of Donora, Washington County, Pennsylvania.

(c) The term "individual" shall mean any person occupying premises in the Borough of Donora, Washington County, Pennsylvania.

(d) The term "taxpayer" shall include any person or individual over the age of 21 years herein required to pay a per capita or personal tax.

(e) The term "tax collector" shall include every person duly elected or appointed to collect taxes levied by the Borough of Donora.

(f) The term "Local Tax Collection Law" shall mean Act No. 394 of the General Assembly of the Commonwealth of Pennsylvania approved the 25th day of May, 1945, P. L. 1050, as amended.

The singular shall include the plural and the masculine shall include the feminine.

SECTION 2. This Ordinance shall become effective on January 1, 1968.

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 and every individual, person and resident of the Borough of Donora over 21 years.

SECTION 4. That it shall be the duty of the Assessor to prepare and deliver to the Tax Collector a list or register of all persons subject to the tax herein incurred on or before the effective date of this ordinance for which the tax is levied. In the event the Tax Collector shall at any time find within the Borough of Donora any person, individual or resident who attained the age of 21 years on or after the effective date of this ordinance, and whose name does not appear on the list furnished by the Assessor, he shall have the right and authority to add said name to the list or register furnished to him by the Assessor, and he shall proceed to collect the tax assessed against such person as herein provided.

SECTION 5. That it shall be the duty of the Tax Collector on or before the first day of June of each year to notify each and every person subject to the payment of the within tax, the amount thereof, the time and place for the payment thereof, provided that the failure or omission of the Tax Collector to send, or of any taxpayer to receive such notice, shall not relieve said taxpayer from the payment of said tax, and said taxpayer shall be charged with said tax as though he had received notice thereof.

SECTION 6. That each and every taxpayer shall pay to the Tax Collector, the tax herein imposed on or before the first day of June for the said year. The Tax Collector shall furnish each person on the payment of his tax a numbered receipt as prescribed by the "Local Tax Collection Law."

SECTION 7. That all taxpayers subject to the payment of the tax herein provided, shall be entitled to a discount of two per centum (2%) from the face 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 pay said tax for four months after the date of the tax notice, shall be

charged a penalty of five per centum (5%), which penalty shall be added to the taxes by the tax collector and be collected by him.

SECTION 8. That the Tax Collector shall have power, in case of neglect or refusal of any individual, person or resident to make payment of the amount of tax due by him after two (2) months from the date of the tax notice, to levy the amount of such tax, any penalty due thereon and costs, not exceeding costs and charges allowed a Constable for similar services, by distress and sale of goods and chattels of such delinquent, wheresoever situate or found, upon giving at least ten (10) days' notice of such sale, by posting ten written or printed notices, and by one advertisement in a newspaper of general circulation published in the county, no stay of execution or benefits of any exemption law being allowed whatsoever.

SECTION 9. That all taxes levied by this Ordinance together with all penalties, shall be recoverable as prescribed and set forth in the "Local Tax Collection Law." Husbands shall also be liable for their wives' taxes as therein provided.

SECTION 10. That the Tax Collector shall keep a correct amount 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 taken 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 taxables, the amount collected from each and the total.

SECTION 11. That the Tax Collector shall be subject to all the applicable rights, duties and liabilities as imposed by the "Local Tax Collection Law," except as herein otherwise specifically provided.

SECTION 12. That if any section, clause or sentence 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 parts of this ordinance. It is hereby declared as the intent of the Council of the Borough of Donora that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof, not been included herein.

SECTION 13. This re-enactment is pursuant to Act No. 160 of October 9, 1967, entitled, "An Act Amending the Act of December 31, 1965, (P. L. 1257) entitled, "The Local Tax Enabling Act," removing the requirements relating to annual re-enactment; and this tax shall, therefore, be a continuing tax from year to year without further re-enactment unless the rate of the tax is subsequently changed.

ORDAINED AND ENACTED into an ordinance this 28th day of November, A. D. 1967.

Anthony G. Massapra
President of Council

ATTEST:

James E. Petrus
Borough Secretary

EXAMINED AND APPROVED by me this 28th day of November, A. D. 1967.

Albert P. Schamber
Mayor

ATTEST:

James E. Petrus
Borough Secretary