

ORDINANCE NO. 32 , 1972

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF A FIVE DOLLAR (\$5.00) PER CAPITA TAX ON EACH AND EVERY PERSON WHO IS EIGHTEEN (18) YEARS OF AGE OR MORE AND A RESIDENT WITHIN THE TOWNSHIP OF TILDEN FOR THE FISCAL YEAR 1973 AND FOR EACH YEAR THEREAFTER UNDER THE PROVISIONS OF THE ACT OF THE GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA APPROVED DECEMBER 31, 1965, No.511, KNOWN AS "THE LOCAL TAX ENABLING ACT", ITS AMENDMENTS AND SUPPLEMENTS.

BE IT ENACTED AND ORDAINED BY THE SUPERVISORS OF THE TOWNSHIP OF TILDEN, and IT IS HEREBY ENACTED by the authority of the same:

SECTION 1. This Ordinance shall be known and may be cited as the "Tilden Township Per Capita Tax Ordinance".

SECTION 2. DEFINITIONS.

Unless otherwise expressly stated, the following terms shall have, for the purposes of this resolution, the meaning herein indicated:

(a) The term "Assessor" shall mean the duly qualified and acting Assessor of Tilden Township, Berks County, Pennsylvania.

(b) The term "Collector" shall mean the duly qualified and acting Tax Collector of Tilden Township, Berks County, Pennsylvania

(c) The term "Adult Resident" shall mean any person who has attained the age of eighteen (18) years on or before the first day of January, 1973, and who shall be domiciled within the said Township of Tilden, Berks County, Pennsylvania.

(d) The term "Supervisors" shall mean the Supervisors of the Township of Tilden, Berks County, Pennsylvania.

SECTION 3. IMPOSITION OF TAX.

A tax of \$5.00 per capita is hereby imposed, levied, and assessed for general revenue purposes, said levy being necessary by reason of the fact that current revenues are insufficient to pay operating expenses for the calendar year 1973 and thereafter, upon each and every adult resident of Tilden Township, Berks County, Pennsylvania.

SECTION 4. LISTING BY ASSESSOR.

The Assessor shall list in his official record as such the name of every adult resident, and a per capita tax of \$5.00 for the purposes set forth in this Ordinance and shall be assessed, levied and charged against each of such adult residents.

SECTION 5. NOTICE OF TAX COLLECTOR.

The Tax Collector shall by official notice as prescribed by existing law notify adult residents of the per capita tax of \$5.00 herein imposed for the calendar year 1973 and thereafter, further advising that said adult residents shall pay said per capita tax to the Tax Collector on or before July 1st.

SECTION 6. LIABILITY OF HUSBAND FOR WIFE.

Every husband against whose wife a per capita tax is levied shall be liable for the payment of such tax. Collection thereof from such husband may be made and enforced in the manner provided by law for the collection and enforcement of payment of other taxes owing by such husband including the collection thereof from the husband's employer.

SECTION 7: COLLECTION AND PENALTIES.

The tax imposed by this Ordinance may be collected from persons owing such taxes or liable for such taxes by any of the methods and remedies as provided by law for the collection of per capita tax together with all penalties and costs. In addition thereto, the persons owing such taxes or liable for such taxes shall be subject to the payment of costs and penalties as provided by existing law.

SECTION 8. CONFLICT.

Any Ordinance or part of Ordinance conflicting with this Ordinance is hereby repealed insofar as the same affects this Ordinance.

SECTION 9. SAVING CLAUSE.

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

SECTION 10. EFFECTIVE.

The tax levied under this resolution shall go into effect January 4, 1973.

ENACTED AND ORDAINED this 17th day of December, 1972.

Vernon A. Reppert
Chairman

George E. Savage

Charles R. Smith

Supervisors of the Township of Tilden,
Berks County, Pennsylvania

Attest:

Edna M. Schaefer
Secretary