

CATHARINE TOWNSHIP ORDINANCE NO. 65

AN ORDINANCE ASSESSING THE PER CAPITA TAX FOR ADULT RESIDENTS OF CATHARINE TOWNSHIP, BLAIR COUNTY, PENNSYLVANIA, PROVIDING FOR THE COLLECTION THEREOF, ALLOWING FOR A DISCOUNT FOR EARLY PAYMENT, ESTABLISHING A PENALTY FOR LATE PAYMENT AND ESTABLISHING CERTAIN EXEMPTIONS.

BE IT ENACTED AND ORDAINED by the Supervisors of Catharine Township, Blair County, Pennsylvania, as follows:

- Section 1: Levy of Per Capita Tax: A per capita tax of \$2.00 per annum, for general township purposes, is hereby levied and assessed under the authority of the Local Tax Enabling Act, 53 PS 6924.101 et seq, as amended and supplemented, upon each resident of the Township of Catharine, eighteen (18) years or older, which tax shall remain in force from year to year until the rate or amount is changed or the tax is discontinued by ordinance.
- Section 2: Exemptions: Any person whose total income from all sources is less than \$12,000 per annum is exempt from the payment of this tax. A resident who is requesting an exemption must apply for and receive approval for the same prior to May 1 of each year an exemption is claimed.
- Section 3: Collection by Tax Collector: The per capita tax shall be collected by the duly elected or appointed Tax Collector of Catharine Township.
- Section 4: Due Date and Notice: The Tax Collector shall provide notice of the tax to the taxpayer on or before July 1 of each year at the last known address of the taxpayer. The tax shall be due and payable on July 1 of each year. Notice shall be given pursuant to the Local Tax Collection Law, 72 P.S. 5511.1 as amended and supplemented.
- Section 5: Discount and Penalties: If the tax is paid between July 1 and August 31 of each year, a discount of two (2%) percent of the face amount of the tax shall be given to the taxpayer. If the tax is not paid before November 1 of the year in which the tax is due, a penalty shall be assessed which shall be equal to ten (10%) percent of the face amount of the tax. If suit is brought for the recovery of the tax, the person liable therefor shall, in addition to the tax, be liable for the attorney fee, court costs, and the interest and penalties imposed.
- Section 6: Tax Collector to Keep Records and Remit to Township: The Tax Collector shall keep a correct account of all per capita tax collected by authority of this ordinance. The Tax Collector shall remit said taxes to the Township in the same manner as other taxes are remitted to said Catharine Township.

Section 7: Expenses and Compensation of Tax Collector: The expenses of collection and compensation of the Tax Collector shall be paid and allowed as provided in the Local Tax Collection Law, 72 P.S. 5511.1, as amended and supplemented, which compensation shall be the same as fixed from time to time by the Township of Catharine for the collection of other Township taxes.

Section 8: Ordinance to Comply with Local Tax Collection Law: It is the intent of this ordinance and there is hereby conferred upon the Tax Collector all the powers, together with all the duties and obligations to the same extent and as fully as provided for in the Local Tax Collection Law, 72 P.S. 5511.1, as amended and supplemented.

Section 9: Severability: 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 provisions, sentences, clauses, sections or parts of this ordinance. It is hereby declared to be the intent of the Board of Supervisors of Catharine 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: All ordinances or resolutions or parts of ordinances or resolutions insofar as they are inconsistent herewith are hereby repealed.

Section 11: Effective Date: This ordinance shall become effective January 1, 2013, and shall continue in force without annual reenactment, unless the rate of the tax is subsequently changed.

ENACTED AND ORDAINED after proper publication notice this 13 day of NOVEMBER, 2012.

ATTEST:

Eleanor K. Haclerode
Township Secretary

Ralph F. Ripoli
Supervisor

Man Daniel Tsenberg
Supervisor

(SEAL)

Supervisor

CERTIFICATION

I, ELEANOR K. HARCLERODE, do hereby certify that I am the Secretary for Catharine Township. Attached to this Certification is Catharine Township, Ordinance No. 65. This ordinance was duly approved by the Board of Supervisors at their regular meeting November 13, 2012. Notice of the regular meeting of the Board of Supervisors was provided in accordance with applicable law and a quorum of the Board of Supervisors was present and voting at the time of the enactment of this ordinance. The vote on this ordinance was 2 YES and 0 NO.


Secretary