

DELAWARE TOWNSHIP

ORDINANCE #14

The expense of collection and compensation of the Tax Collector shall be paid and allowed as provided in the Local Tax Collection Law of 1945. AN ORDINANCE of the Township of Delaware, Mercer County, Pennsylvania, providing for the levy, assessment and collection of a Per Capita Tax of Five (5.00) Dollars for general Township purposes for the year 1969 and thereafter on a calendar year basis without annual re-enactment unless the rate of the tax is subsequently changed under the authority of Act No. 511 of 1965, known as "The Local Tax Enabling Act", as amended, especially by Act No. 160, approved October 9, 1967; and also providing for methods of collection of the tax, and penalties for non-payment of the tax.

SECTION 8

BE IT ORDAINED, AND ADOPTED AND ENACTED by the Township Supervisors of Delaware Township, Mercer County, Pennsylvania, as follows:

SECTION 1

That a percapita tax of Five (\$5.00) Dollars is hereby levied, imposed and assessed on each and every resident and inhabitant of Delaware Township, Mercer County, Pennsylvania twenty-one (21) years of age and over, male and female, for the calendar year 1969 and thereafter, and shall continue in force on a calendar year basis without annual re-enactment, this tax being made permanent unless the rate of the tax is subsequently changed, which tax shall be in addition to all other taxes levied and assessed by Delaware Township, pursuant to any other laws on the Commonwealth of Pennsylvania.

SECTION 2

The Per Capita tax levied, imposed and assessed by this Ordinance shall be due and payable at the same time as other taxes are due and payable in said Delaware Township as included in the tax duplicate.

SECTION 3

Such tax shall be collected by the duly elected or appointed Tax Collector of Delaware Township in the same manner and at the same time as other Township taxes are collected, as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

SECTION 4

The Tax Collector shall give bond secured and conditioned for the collection and payment of such taxes as provided by law for other Township Taxes, or this specific tax.

SECTION 5

The entry of the per capita tax in the tax duplicate and the issuance of such duplicate to the Tax Collector shall constitute the Tax Collector's warrant for the collection of the per capita tax hereby levied, imposed and assessed.

SECTION 6

The expense of collection and compensation of the Tax Collector shall be paid and allowed as provided in the Local Tax Collection Law of 1945, as amended and supplemented, which compensation shall be the same as shall be fixed from time to time for collection of other Township Taxes or this specific tax.

SECTION 7

The Tax Collector shall give notice to the taxpayers of the amount of per capita tax due under this Ordinance at the same time and in the same manner as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

SECTION 8

In the case the Tax Collector shall at any time find within the Township any resident or inhabitant twenty-one years (21) of age and over, male or female, whose name does not appear upon the tax duplicate, the Tax Collector shall report the name of the person forthwith to the assessor or other proper person, who shall thereupon certify the same unto the Township Supervisors, who shall promptly certify the same to the Tax Collector reporting such name, whereupon the Tax Collector shall add such name and the assessment of this per capita tax against such person to the duplicate of the Township of Delaware, and shall proceed to collect the taxes as herein provided.

SECTION 9

The Tax Collector shall give notice to the taxpayers; shall have the power and authority to demand and receive said tax from the employer of any person owing any per capita tax; or whose wife owes any per capita tax; shall remit such taxes to the Township Treasurer by separate statement at the same time as other taxes are remitted to the Township; shall allow discounts and add penalties; shall generally be subject to all the duties and shall have all the rights and authorities conferred upon the Tax Collector by the Local Tax Collection Law of 1945, as amended and supplemented. It is hereby declared to be the intent of the Township Supervisors, in enacting this Ordinance, to confer upon the Tax Collector, in the collection of this per capita tax, all the powers, together with all the duties and obligations to the same extent and as fully provided for in the Local Tax Collection Law of 1945, as amended and supplemented.

SECTION 10

All taxes assessed, levied and imposed by this Ordinance, together with all penalties, and any interest, shall be collected and recoverable by the Tax Collector of the Township of Delaware in any manner authorized by the laws of the Commonwealth of Pennsylvania for collection of Taxes.

SECTION 11

ATTEST:

This Ordinance shall go into effect on January 1st, 1969, and the tax levied hereunder is assessed, and imposed for the year 1969, and thereafter shall continue in force on a calendar year basis without annual re-enactment, this tax being permanent unless the rate of the tax is subsequently changed.

Note- This Ordinance was typed from the original document exactly as written.

July 30, 1967

Shari J. Ray
Secretary/Treasurer

Shari J. Ray

SECTION 12

Any person convicted before any Justice of the Peace of violating or failing to carry out any of the provisions of this Ordinance; or failing, neglecting or refusing to pay any taxes or penalties; or attempting to do anything whatsoever to avoid payment of the whole or any part of the tax imposed under this Ordinance, shall be liable to a fine or penalty not to exceed one hundred (\$100.00) dollars for each and every offense and the costs of prosecution thereof, and in default thereof to undergo imprisonment in the Mercer County Jail for a period not to exceed thirty (30) days; provided that such fine or penalty shall be in addition to any other penalty imposed by any other section of this Ordinance.

SECTION 13

This Ordinance shall not apply to persons or individuals who are not subject to taxation by the Township Supervisors of Delaware Township.

SECTION 14

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 Township Supervisors of Delaware 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 15

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

SECTION 16

This Ordinance is enacted pursuant to the provisions of Act No. 511, approved December 31, 1965, known as "The Local Tax Enabling Act", and any amendments or supplements thereto, especially Act No. 160, approved October 9, 1967.

ORDAINED, ADOPTED AND ENACTED BY THE BOARD OF SUPERVISORS OF DELAWARE TOWNSHIP, this 5th day of November, 1968.

Paul K. Struthers
Arden L. Saul
Board of Supervisors
Delaware Township,
Mercer County,
Pennsylvania

ATTEST:

Lester I. Kaufman
Secretary,
Board of Supervisors
Delaware Township

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Note- This Ordinance was typed from the original document exactly as written.

July 30, 1987
Shari J. Ray
Secretary/Treasurer

Shari J. Ray