

ORDINANCE NO. 4

AN ORDINANCE PROVIDING FOR THE LEVYING, ASSESSMENT AND COLLECTION OF A PER CAPITA TAX OF FIVE DOLLARS (\$5.00) ON EACH PERSON RESIDING IN THE TOWNSHIP OF MONTGOMERY OF THE AGE OF TWENTY-ONE YEARS AND UPWARDS, IN ACCORDANCE WITH THE PROVISIONS OF THE ACT NO. 511 of 1965 (LOCAL TAX ENABLING ACT) AS AMENDED.

BE IT ORDAINED AND ENACTED By the Supervisors of the Township of Montgomery, and it is hereby ordained and enacted by the authority of the same:

SECTION 1. That from and after the enactment and approval hereof, there is hereby levied in the Township of Montgomery, Indiana County, Pennsylvania, under the Provisions of Act No. 511 of 1965 (The Local Tax Enabling Act), as amended, for general purposes, an annual per capita tax of Five Dollars (\$5.00) each on every person, male or female, of the age of twenty-one (21) years and upwards, residing within and being a resident of the said Township, which tax shall be in addition to and not included in or considered a part of the regular annual tax levy.

SECTION 2. Said per capita tax hereby levied shall be payable at face by each and every person, liable for the payment of any such tax, on or before the 1st day of July of each respective year and if not so paid, a penalty shall be added to the tax assessed against any such person of one-half (1/2) per cent of face amount of said tax for each and every month or fractional part thereof, from and after the due date of the respective assessment, until said tax is paid in full.

SECTION 3. Said per capita tax is and shall be levied for the year 1970 on all such persons residents of the Township of Montgomery on the first day of January, 1970, and annually thereafter on all residents of the said Township of Montgomery as of the first day of January of each respective year for which said tax is levied.

SECTION 4. Said per capita taxes shall be billed and collected by the duly constituted Tax Collector of the Township of Montgomery along with and in the manner now or hereafter provided by law for the general collection of Montgomery Township Taxes, unless and until otherwise provided by resolution of the Supervisors of the said Township.

SECTION 5. The Township, through its tax collector, treasurer or Solicitor may sue for the recovery of taxes due and unpaid under this Ordinance and proceed

to full collection thereof by action in assumpsit, attachment and/or filing of lien or in any other manner as may now or hereafter be provided by law, and any person subject to payment of his or her per capita tax for a period of sixty (60) days after the due date as herein otherwise fixed, and after ten (10) days prior to written notice to make payment thereof served on any such delinquent taxpayer or on an adult person at his or her place of residence, shall, in addition to the said penalty of one-half ($1/2$) per cent per month or fraction part thereof, as hereinabove provided, upon conviction before the Supervisors, or any Justice of the Peace of the said Township, be sentenced to pay a fine of not less than \$5.00 nor more than \$50.00 and, in default of payment thereof, be committed to the Indiana County Jail for a period not exceeding thirty days.

SECTION 6. In addition to the above penalties and remedies, the said Tax Collector or authorized Collector of Taxes, hereinabove provided, shall have the right to collect the said taxes by attachment of wages in the manner now or hereafter provided by law for the collection of other delinquent Township taxes, and the husband of any delinquent female taxpayer shall be liable for the tax assessed against and payable by his wife and collection may be had against him by attachment of his wages for delinquent taxes owed by his wife in the same manner as collection may be made or had against him for delinquent taxes owed solely by him, either by attachment of wages, suit in assumpsit and/or filing of lien, as hereinabove provided.

SECTION 7. The Tax Collector or other Receiver of said Taxes shall, before entering upon the duties of his office, give bond, with surety as required by the Township, conditioned that he shall well and truly perform all his duties as such Collector of Taxes, shall keep a just account of all receipts and disbursements and account for the whole amount of taxes charged, assessed, collected and paid over to him, together with penalties and interest legally due, and he shall receive compensation for the collecting thereof and percentage

now or hereafter provided by law and the ordinances, resolutions and regulations of the said Township.

SECTION 8. Where suit is brought for the recovery of any such tax, the person, liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

SECTION 9. The provisions of this Ordinance are severable and, if any of its provisions or exceptions shall be held illegal, invalid or unconstitutional, the decision of the Court shall not affect or impair any of the remaining

provisions of this Ordinance. It is hereby declared to be the legislative intent that this Ordinance would have been adopted if such illegal, invalid or unconstitutional provisions or provision had not been included therein.

SECTION 10. All ordinances or parts of ordinances, conflicting with the provisions of this Ordinance, be and the same are hereby repealed insofar as they may affect this Ordinance, except that this Ordinance shall not affect any levy of taxes heretofore or hereafter made under any other ordinance of the said Township or the method, manner or right to collect the same.

ORDAINED AND ENACTED this 25 day of June, 1970.

Charles Mattis
Supervisor

Harry L. Rickard
Supervisor

Jack R. Henry
Supervisor

ATTEST:

Neva Kolbe
Neva Kolbe, Secretary

It is expected that the sum of \$3,200.00 per year will be realized from this ordinance.