

## ORDINANCE NO. 4

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF A PER CAPITA TAX OF FOUR (\$4.00) DOLLARS FOR GENERAL TOWNSHIP PURPOSES UNDER THE AUTHORITY OF THE LOCAL TAX ENABLING ACT UPON EACH RESIDENT OR INHABITANT OF THE TOWNSHIP OF BERWICK OVER THE AGE OF EIGHTEEN, THE COLLECTION OF SAID TAX, THE EXPENSES AND COMPENSATION OF THE TAX COLLECTOR, NOTICE OF THE TAX, THE AUTHORITY OF THE TAX COLLECTOR AND SEVERABILITY OF CERTAIN CLAUSES.

Section 1. Imposition of Tax. A per capita tax of Four (\$4.00) Dollars, for general Township purposes, is hereby levied and assessed under the authority of the Local Tax Enabling Act and its amendments, upon each resident or inhabitant of the Township of Berwick over the age of eighteen (18) years, which tax shall be in addition to all other taxes levied and assessed by the said Township pursuant to any other laws of the Commonwealth of Pennsylvania.

Section 2. Collection by Tax Collector. Such tax shall be collected by the duly elected or appointed Tax Collector of the Township of Berwick 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 3. Tax Collector's Bond. 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.

Section 4. Duplicate Constitutes Tax Collector's Warrant for Collection. The entry of the per capita tax in the tax duplicate and the issuance of such duplicate to the Tax Collector shall constitute his warrant for the collection of the per capita tax hereby levied and assessed.

Section 5. Payment of Tax Collector's Expenses and Compensation. 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 the collection of other Township taxes.

Section 6. Notice to Taxpayers. 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 7. Addition of Names to Duplicate. In case the Tax Collector shall at any time find within the Township any resident or inhabitant above the age of eighteen (18) years, whose name does not appear upon the tax duplicate, he shall report the name of such person forthwith to the Assessor, who shall thereupon certify the same unto the Township Solicitors, which 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 Berwick and shall proceed to collect the same.

Section 8. Authority of Tax Collector. The Tax Collector shall give notice to the taxpayers, shall have the power to collect said taxes by distress, 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 or husband 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 authority conferred upon him 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 9. Severability. 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, of sections or parts of this ordinance. It hereby declared as the intent of the Township Supervisors that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

ADOPTED by the Board of Supervisors of Berwick Township, this 14<sup>th</sup> day of February, 1983.