

Township of Jackson
Cambria County
Pennsylvania

Ordinance # 28

AN ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF A PER CAPITA TAX, FOR GENERAL TOWNSHIP PURPOSES UNDER THE AUTHORITY OF ACT NO. 511 OF 1965, KNOWN AS "THE LOCAL TAX ENABLING ACT".

The Township of Jackson hereby ordains, under the authority of Act No. 511 of 1965, known as "The Local Tax Enabling Act", as follows:

SECTION 1.

Unless otherwise expressly stated the following terms shall have, for the purpose of this Ordinance, the meanings herein indicated:

- a) The term "person" means any natural person.
- b) The term "resident" shall mean any person domiciled in the Township of Jackson.
- c) The term "taxpayer" shall mean any person required hereunder to pay a per capita tax.
- d) The term "collector" refers to the person designated by the Supervisors of Jackson Township to collect or receive the tax imposed by this Ordinance.

The singular shall include the plural and the masculine shall include the feminine and the neuter.

SECTION 2.

A per capita tax of Five (\$5.00) Dollars, for general Township purposes, is hereby levied and assessed under the authority of Act No. 511 of 1965, known as "The Local Tax Enabling Act", upon each resident or inhabitant of the Township of Jackson 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 3.

Such tax shall be collected by the duly elected or appointed Tax Collector of the Township of Jackson in the same manner and at the same times as other Township taxes are collected, as provided by Act No. 511 of 1965, known as "The Local Tax Enabling Act".

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.

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 his warrant for the collection of the per capita tax hereby levied and assessed.

SECTION 6.

The expense of collection and compensation of the Tax Collector shall be paid and allowed as provided by Act No. 511 of 1965, known as "The Local Tax Enabling Act".

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 Act No. 511 of 1965, known as "The Local Tax Enabling Act".

SECTION 8.

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 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 Jackson, and shall proceed to collect the same.

SECTION 9.

All taxpayers subject to the payment of the tax under this Ordinance shall be entitled to a discount of two per cent (2%) on the amount of such tax upon making payment of the whole amount thereof within two months after the date of the tax notice. All taxpayers who fail to make payment of any such taxes imposed against them for four months after the date of 'the notice shall be charged a penalty of five per cent (5%) which penalty shall be added to the taxes by the Collector and collected by him. The Collector shall furnish a receipt to every person paying such tax.

SECTION 10.

All taxes levied under this Ordinance, together with all penalties, shall be recoverable by the Collector in the manner authorized by the said Act No. 511 of 1965. known as "The Local Tax Enabling Act".

SECTION 11.

Any person convicted before a Justice of the Peace of violating or failing to carry out any of the provisions of this Ordinance; or of failing, neglecting or refusing to pay any taxes or penalties; or of attempting to do anything whatsoever to avoid the 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 Twenty-Five (\$25.00) Dollars for each and every offense and the cost of prosecution thereof, and in default thereof, to undergo imprisonment in the 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 12.

All ordinances and resolutions or parts of the same inconsistent with the provisions of this Ordinance be and the same hereby are repealed.

SECTION 13.

The effective date of this Ordinance is January 1, 1973.

ENACTED and ORDAINED this 15th day of November, 1972.

Township of Jackson

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| By: | Chairman | Harry A. Leidy Supervisor | Donald W. Crouse Supervisor |
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| Attest: | Gail Howie Secretary |
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