## ORDINANCE NO. 20

## AN ORDINANCE OF CHERRY TOWNSHIP, BUTLER COUNTY, PENNSYLVANIA APPOINTING THE ELECTED TAX COLLECTOR AS THE DELINQUENT TAX COLLECTOR

WHEREAS, an amendment to the Local Tax Collection Law of the State of Pennsylvania, (Act 104 of 2000), mandates all municipalities to pass an ordinance appointing the elected tax collector as the delinquent tax collector,

NOW THEREFORE, the Board of Supervisors of Cherry Township appoints the elected tax collector of Cherry Township as the delinquent tax collector, inasmuch as his duties are to turn over the names of delinquent taxpayers to the County Bureau of Taxes for collection.

The delinquent tax collector so appointed shall have the same powers, rights, privileges, duties, and obligations as set forth in 24 P.S. Section 6-686 of the Public School Code of 1949.

Each year, the tax collector will provide, in writing, to the Township Secretary, a list of those persons who are exonerated from paying taxes for any of the following reasons: (1.) Death of the Taxpayer, (2) Change of residency, moving out of the Township, (3) Full time student, (4) Earns less than \$5000.00, (5) Is 65 years of age on January 1 of the new tax year, (6) Mentally handicapped and unable to support himself, (7) A resident of a nursing home, (8) Physical disabled and totally unable to work, (9) Widow or widower over 50 years of age.

Duly presented and adopted at a regular meeting of the Board of Supervisors of Cherry Township, Butler County, Pennsylvania, held on the 12th day of 7 il., 2002.

> CHERRY TOWNSHIP BOARD OF SUPERVISORS

ATTEST: