

ORDINANCE NO. 1972-2

AN ORDINANCE OF THE TOWNSHIP OF BETHEL, BERKS COUNTY, PENNSYLVANIA, PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF AN ANNUAL PER CAPITA TAX, FOR GENERAL TOWNSHIP PURPOSES, UNDER THE AUTHORITY OF THE ACT OF DEC. 31, 1965, P. L. 1257, AS AMENDED, ON EACH AND EVERY RESIDENT OF THE TOWNSHIP OF BETHEL EIGHTEEN (18) YEARS OF AGE AND OVER: PROVIDING FOR THE COLLECTION OF SUCH TAX BY THE TOWNSHIP TAX COLLECTOR, IN ACCORDANCE WITH THE LOCAL TAX COLLECTION LAW OF 1945, AS AMENDED, AND SUBJECT TO THE PENALTIES PRESCRIBED THEREIN.

The Township of Bethel ordains as follows, under the authority of the Act of Dec. 31, 1965, P. L. 1257; effective January 1, 1966, as amended, known as the Local Tax Enabling Act, that:

Section 1. An annual per capita tax of Five Dollars (\$5.00) for general Township purposes, is hereby levied and assessed under the authority of the Act of Dec. 31, 1965, P. L. 1257, as amended, upon each resident of the Township of Bethel over the age of eighteen (18) years (including eighteen (18) year olds), 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. Such tax shall be collected by the duly elected or appointed Tax Collector of the Township of Bethel 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.

Section 3. The Tax Collector shall give bond secured and conditioned for the collection and payment of such taxes as provided by law for the other Township taxes.

Section 4. 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. 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, which compensation shall be the same as shall be fixed from time to time for the collection of other Township taxes.

Section 6. 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 in the Local Tax Collection Law of 1945, as amended.

Section 7. 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 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. It is hereby declared to be the intent of the Board of Township Supervisors, in enacting this ordinance, to confer upon the Tax Collector in the collection of this per capita tax, all the power, 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.

Section 8. This ordinance shall become effective as of thirty (30) days after enactment.

Section 9. If any sentence, clause 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 Board of Township Supervisors that this ordinance would have been adopted had such unconstitutionality, illegal or invalid sentence, clause, section or part thereof not been included therein.

ENACTED AND ORDAINED this 29 day of December
A.D. 1972.

BOARD OF SUPERVISORS OF BETHEL TOWNSHIP

By *Stephen R. Hill*
Supervisor

Paul W. Brown
Supervisor

Clara T. Gredley
Supervisor