

ORDINANCE NO. 103

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 BOROUGH OF CLYMER OF THE AGE OF TWENTY-ONE YEARS AND UPWARDS, IN ACCORDANCE WITH THE PROVISIONS OF ACT NO. 481 OF THE GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA? APPROVED JUNE 25, 1947.

BE IT ORDANINFD AND ENANCTED by the Burgess and Town Council of the Borough of Clymer, 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 Borough of Clymer, Indiana County, Pennsylvania, under the provisions of Act No. 481 of the General Assembly of the Commonwealth of Pennsylvania, approved June 25, 1947, for general purposes, an annual per capita tax of FIVE DOLLARS (\$5.00) each on every person, male and female, of the age of twenty-one (21) years and upwards, residing within and being a resident of the said Borough, 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 31st 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. per month of the 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 1949 on all such persons resident of the Borough of Clymer on the First day of January, 1949, and annually thereafter on all residents of the said Borough as of

ADAGOT

M.B

the First day of January of each respective succeeding 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 Borough of Clymer along with and in the manner now or hereafter provided by law for the general collection of Clymer Borough Taxes, unless and until otherwise provided by resolution of the Burgess and Town Council of the said Borough.

SECTION 5. The Borough, 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 the tax hereinabove provided failing to make payment of his or her per capita tax for a period of 60 days after the due date as herein otherwise fixed, and after ten days prior 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 fractional part thereof, as hereinabove provided, upon conviction before the Burgess or any Justice of the Peace of the said Borough, 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 Borough Lock-up for a period not in excess of five days or 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 the 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 Borough

Taxes, and the husband of any delinquent 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 tax owed by his wife in the same manner as collection may be made or had against him for delinquent taxes solely owed 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 Borough, 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 as compensation for the collection thereof the percentage now or hereafter provided by law and the ordinances, resolutions and regulations of the said Borough.

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 provision or provisions had not been included herein.

ADAG07

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

ORDAINED AND ENACTED this 15th day of February 1949.

Gordon Gibson  
President

Attest:

John E. Steele  
Secretary

Approved February 15, 1949.

John W. Pomroy  
Burgess

ADAG07