

## ORDINANCE 81

Providing for the levy, assessment and collection of a per capita tax, for general Borough purposes, on each and every resident and inhabitant of the Borough of Alburtis over twenty-one (21) years of age; providing for the collection of said tax by the duly elected or appointed tax collector of borough taxes for the Borough of Alburtis, in accordance with the "Local Tax Collection Law" of 1945, as amended and supplemented and subject to the penalties prescribed therein.

Be it enacted and ordained by Council of the Borough of Alburtis and it is hereby enacted and ordained by authority granted to Boroughs in the Commonwealth of Pennsylvania by an Act of the General Assembly, approved June 25, 1947, Act No. 481, as amended May 9, 1949, Act. No. 246.

SECTION 1. An annual per capita tax of Five Dollars (\$5.00) for the year 1949, be and the same is hereby levied and assessed upon each resident or inhabitant of the Borough of Alburtis over twenty-one (21) years of age, which tax shall be for general borough purposes and in addition to all other taxes levied and assessed by the Borough of Alburtis pursuant to any other laws of the Commonwealth of Pennsylvania.

SECTION 2. Said tax shall be collected by the duly elected or appointed Tax Collector of Borough Taxes for the Borough of Alburtis in the same manner and at the same time or times as other Borough Taxes are collected, as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

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

SECTION 4. The entry of said per capita tax in the Tax Duplicate and issuance of said Duplicate to the Tax Collector shall constitute his warrant for the collection of said 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 and supplemented, which compensation shall be the same as fixed from time to time by the Borough of Alburtis for the collection of other Borough Taxes.

SECTION 6. The Tax Collector shall give notice to the taxpayers 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. In case the Tax Collector or a Deputy Tax Collector shall at any time find within the Borough of Alburtis any resident or inhabitant above the age of twenty-one (21) 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 same unto the Borough of Alburtis, which shall promptly certify the same to the Tax Collector reporting said name, whereupon the Tax Collector shall add the name and the assessment of this per capita tax against such person to the Duplicate of the Borough of Alburtis and proceed to collect same.

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SECTION 14. 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, or sections or parts of this Ordinance. It is hereby declared as the intent of the Borough Council that this Ordinance would not have been adopted had such unconstitutional, illegal or invalid sentence, clause, section, or part thereof not been included herein.

SECTION 15. This ordinance shall go into effect thirty (30) days after adoption.

Enacted into an Ordinance this 2nd day of March, 1959.

Adopted this 2nd day of March, 1959.

George K. Scherer  
President of Council

Approved this 2nd day of March, 1959

Richard Borg  
Burgess

CERTIFICATION

I hereby certify that the foregoing ordinance is a true and correct copy of Ordinance No. 81 enacted by the Council of the Borough of Alburts on the 2nd day of March, 1959.

Joan Schaller  
Borough Secretary

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