
Chapter 83 — Per Capita Tax

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Article I — Title, Authority, and Duration

§ 83-101 Short Title.

This Chapter shall be known, and may be cited, as the “Alburtis Per Capita Tax Ordinance.”

§ 83-102 Authority.

This Chapter is enacted under the authority granted by the Local Tax Enabling Act, 53 PA. STAT. ANN. § 6901 *et seq.*

§ 83-103 Duration.

This Chapter shall be effective on April 6, 1966, and shall continue in effect on a calendar year basis without annual reenactment unless the rate of the tax is subsequently changed.

Article II — Imposition of Tax

§ 83-201 In General.

An annual per capita tax of Ten Dollars (\$10.00) is hereby levied and assessed upon each resident of the Borough of Alburtis eighteen (18) years of age and over, 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 laws of the Commonwealth of Pennsylvania.

Article III — Tax Collector

§ 83-301 Collection by Tax Collector.

The tax imposed under this Chapter shall be collected by the duly elected or appointed Tax Collector of Borough taxes for the Borough of Alburdis 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, 72 PA. STAT. ANN. § 5511.1 *et seq.*

§ 83-302 Bond.

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.

§ 83-303 Warrant for Collection of Tax.

The entry of the per capita tax in the tax duplicate to the Tax Collector shall constitute his warrant for the collection of the per capita tax levied and assessed under this Chapter.

§ 83-304 Expenses of Collection.

The expenses 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, 72 PA. STAT. ANN. § 5511.1 *et seq.*, which compensation shall be the same as fixed from time to time by the Borough of Alburdis for the collection of other Borough taxes.

§ 83-305 Powers and Duties.

It is the intent of this Chapter and there is hereby conferred upon the Tax Collector all the powers, together with all the duties and obligations, to the same extent and as fully as provided for in the Local Tax Collection Law of 1945, as amended and supplemented, 72 PA. STAT. ANN. § 5511.1 *et seq.*

Article IV — Administration

§ 83-401 Notice to Taxpayers.

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, 72 PA. STAT. ANN. § 5511.1 *et seq.*

§ 83-402 Addition of Names to Tax Duplicate.

In case the Tax Collector or a Deputy Tax Collector shall at any time find within the Borough of Alburdis 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 same to the Borough of Alburdis, which shall promptly certify the same to the Tax Collector reporting said name, whereupon the Tax Collector shall add the name and assessment of this per capita tax against such person to the duplicate of the Borough of Alburdis and proceed to collect same.

§ 83-403 Collection by Distraint and Sale.

The Tax Collector shall be and is hereby empowered with the authority to collect the per capita tax by distress and sell all goods and chattels of the taxpayer, as provided by the Local Tax Collection Law of 1945, as amended and supplemented, 72 PA. STAT. ANN. § 5511.1 *et seq.*

§ 83-404 Collection from Employer of Taxpayer or Spouse.

The Tax Collector shall have the power and authority to demand, receive, and collect per capita taxes from corporations, political subdivisions, associations, companies, firms, or individuals employing persons owing per capita taxes, or whose spouse owes per capita taxes, or if in possession of unpaid commissions or earnings belonging to any person owing per capita taxes or whose spouse owes per capita taxes, upon the presentation of written notice and demand containing the name of the taxable or spouse thereof and the amount of tax due. Upon the presentation of such written notice and demand, it shall be the duty of such corporation, political subdivision, association, company, firm, or individual to deduct from the wages, commissions, or earnings of such individual employees then owing or that shall within sixty (60) days thereafter become due, or from any unpaid commissions or earnings of any taxable in its or his possession or that shall within sixty (60) days thereafter come into its or his possession, a sum sufficient to pay the respective amount of the per capita taxes and costs shown upon the written notice or demand, and to pay the same to the Tax Collector of the Borough of Alburdis within sixty (60) days after such notice shall have been given. The employer shall be entitled to deduct not more than two percent (2%) for his expenses for such moneys paid over to the Tax Collector. Upon the failure of such employer to make such deduction when properly notified as herein provided, such

employer shall forfeit and pay the amount of such tax for each such taxable whose taxes are not withheld and paid over to the Tax Collector as herein provided, which amount may be recovered by a civil action in a suit to be instituted by the Tax Collector on behalf of the Borough of Alburdis.

§ 83-405 Record of Collections; Payment to Treasurer.

The Tax Collector shall keep a correct account of all per capita taxes collected by authority of this Chapter. He shall mark the same paid on each duplicate at the name of each taxable and the date on which payment was made. The Tax Collector shall remit said taxes to the Treasurer of the Borough of Alburdis by a separate statement at the same time as other taxes are remitted to the Borough of Alburdis.

Article V — Penalties

§ 83-501 Late Payment Penalty.

A penalty of ten percent (10%) shall be charged for all tax bills not paid within sixty (60) days from the date of billing. An additional penalty of one percent (1%) per month shall be chargeable after the expiration of ninety (90) days without payment, the total penalty charges not to exceed thirteen percent (13%).

Appendix

¶ 83-A Disposition of Ordinance 120.

Ordinance 120 was the last Per Capita Tax Ordinance enacted under the authority of the 1947 “Tax-Anything” Act, which required annual ordinances. Ordinance 120 was enacted for calendar year 1966. Ordinance 128 re-enacted the provisions of Ordinance 120 under the authority of the Local Tax Enabling Act for calendar year 1967 and succeeding years.

<u>Ordinance 120</u>	<u>1981 Code</u>	<u>2003 Codified Ordinances</u>
§ 1	§ 117-1	§ 83-201
§ 2	§ 117-2	§ 83-301
§ 3	§ 117-3	§ 83-302

<u>Ordinance 120</u>	<u>1981 Code</u>	<u>2003 Codified Ordinances</u>
§ 4	§ 117-4	§ 83-303
§ 5	§ 117-5	§ 83-304
§ 6	§ 117-6	§ 83-401
§ 7	§ 117-7	§ 83-402
§ 8	§ 117-8	§ 83-403
§ 9	§ 117-9	§ 83-404
§ 10	§ 117-10	§ 83-405
§ 11	§ 117-11	§ 83-501
§ 12	§ 117-12	§ 83-305
§ 13 (repealer)		
§ 14 (severability)		
§ 15	§ 117-13	§ 83-103

¶ 83-B Disposition of 1981 Code, Chapter 117, Article I.

<u>1981 Code</u>	<u>2003 Codified Ordinances</u>
§ 117-1	§ 83-201
§ 117-2	§ 83-301
§ 117-3	§ 83-302
§ 117-4	§ 83-303
§ 117-5	§ 83-304
§ 117-6	§ 83-401
§ 117-7	§ 83-402
§ 117-8	§ 83-403
§ 117-9	§ 83-404
§ 117-10	§ 83-405
§ 117-11	§ 83-501
§ 117-12	§ 83-305
§ 117-13	§ 83-103

¶ 83-C Source Ordinances.

The following ordinances are the source of the text in this Chapter 83. This list does not include the annual ordinances prior to Ordinance 120 listed in ¶ 83-D, or the ordinances listed in ¶ 83-E which confirm the tax for a particular year.

Note that beginning with Ordinance 200 in the list in ¶ 83-E, the penalty provisions were implicitly changed from that found in Ordinance 120 § 11. General Code Publishers Corp. reflected this as an amendment to 1981 Code § 117-11, stated to be made by Ordinance 216, but actually included in the annual tax ordinances listed in ¶ 83-E from Ordinance 200 through Ordinance 323. Borough Council never adopted a formal amendment along those lines to Ordinance 120 § 11 or 1981 Code § 117-11. Codified Ordinances § 83-501 enacts the changed penalty provisions from those annual ordinances in place of the language originally found in Ordinance 120 § 11 and 1981 Code § 117-11 as originally adopted by Ordinance 215.

In addition, beginning with Ordinance 284 in the list in ¶ 83-E, the per capita tax rate was changed to \$10.00, although Code § 117-1 was not formally amended from its \$5.00 rate. The new \$10.00 rate was formally enacted each year in the annual tax ordinance from Ordinance 284 through Ordinance 402. Codified Ordinances § 83-201 enacts the \$10.00 tax rate in place of the \$5.00 rate from Code § 117-1.

Ordinance 120	03-07-1966
Ordinance 128	01-16-1967
Ordinance 215	11-11-1981
Ordinance 415	10-29-2003

¶ 83-D Annual Ordinances Under The 1947 “Tax-Anything” Act.

1951	Ordinance 55	01-02-1951
1952+	Ordinance 60	01-07-1952
1957	Ordinance 70 and Ordinance 72	03-04-1957
1958	Ordinance 74	03-04-1958
1959	Ordinance 81	03-02-1959
1960	Ordinance 85	03-07-1960
1961	Ordinance 92	03-06-1961
1962	Ordinance 96	03-05-1962
1963	Ordinance 102	03-04-1963
1964	Ordinance 107	03-02-1964
1965	Ordinance 113	03-01-1965
1966	Ordinance 120	03-07-1966

¶ 83-E Annual Ordinances Confirming Tax.

1968	Ordinance 134	02-19-1968
1972	Ordinance 158	01-03-1972
1973	Ordinance 161	01-02-1973
1974	Ordinance 165	01-07-1974

1975	Ordinance 169	12-30-1974
1976	Ordinance 175A	12-29-1975
1977	Ordinance 181	12-30-1976
1978	Ordinance 188	12-30-1977
1979	Ordinance 200	12-28-1978
1980	Ordinance 205	12-28-1979
1981	Ordinance 209	12-30-1980
1982	Ordinance 216	12-23-1981
1983	Ordinance 224	12-29-1982
1984	Ordinance 227	12-29-1983
1985	Ordinance 237	12-12-1984
1986	Ordinance 243	12-11-1985
1987	Ordinance 250	12-29-1986
1988	Ordinance 258	12-30-1987
1989	Ordinance 267	12-26-1988
1990	Ordinance 278	12-27-1989
1991	Ordinance 284	12-26-1990
1992	Ordinance 288	12-30-1991
1993	Ordinance 296	12-30-1992
1994	Ordinance 305	12-29-1993
1995	Ordinance 314	12-28-1994
1996	Ordinance 323	12-27-1995
1997	Ordinance 345	12-30-1996
1998	Ordinance 355	12-29-1997
1999	Ordinance 362	12-30-1998
2000	Ordinance 378	12-29-1999
2001	Ordinance 384	12-27-2000

2002	Ordinance 393	12-26-2001
2003	Ordinance 402	12-23-2002