

ORDINANCE NO. 60

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) 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.

SECTION 8. The Tax Collector shall be and is hereby empowered

with the authority to collect said tax by distress and sell all goods and chattels of the taxpayer, as provided therefor by the Local Tax Collection Law of 1945, as amended and supplemented.

SECTION 9. There is hereby conferred upon the Tax Collector the power and authority to demand, receive and collect from all corporations, political subdivisions, associations, companies, firms or individuals, employing persons owing per capita taxes, or whose wife owes per capita taxes, or if in possession of unpaid commissions or earnings belonging to any person owing per capita taxes or whose wife owes per capita taxes, upon the presentation of written notice and demand containing the name of the taxable, or husband 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 Alburty within sixty (60) days after such notice shall have been given. The employer shall be entitled to deduct not more than 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 an action of assumpsit in a suit to be instituted by the Tax Collector on behalf of the Borough of Alburty.

SECTION 10. The Tax Collector shall keep a correct account of all per capita taxes collected by authority of this Ordinance. 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 Alburty by a separate statement at the same time as other taxes are remitted to the Borough of Alburty.

SECTION 11. All taxpayers subject to the payment of the per capita taxes herein levied and assessed shall be entitled to a discount of two per cent (2%) of the amount of such tax upon making payment of the whole amount thereof within two (2) months after the date of the tax notice. All taxpayers who fail to make payment of any such taxes charged against them for a period of four (4) months after the date of the tax notice shall be charged a penalty of five per cent (5%), which penalty shall be added to the taxes by the Tax Collector and be collected by him.

SECTION 12. It is the intent of this Ordinance 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.

SECTION 13. Any Ordinance or part of Ordinance conflicting with this Ordinance is hereby repealed insofar as the same affects this Ordinance.

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 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 7th day of January 1952.

I hereby certify that the above is a true copy of an Ordinance adopted by the Council of the Borough of Alburkis, Lehigh County, Pennsylvania, on the 7th day of January 1952.

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Alva M. Beers  
Borough Secretary