

AN ORDINANCE OF THE TOWNSHIP OF MIDDLETOWN
AMENDING THE OCCUPATION TAX BY PROVIDING THAT
EVERY RESIDENT AND INHABITANT OF THE TOWNSHIP
OF MIDDLETOWN EIGHTEEN (18) YEARS OF AGE AND
OVER SHALL BE SUBJECT TO SAME AND PROVIDING
FOR CERTAIN EXEMPTIONS

BE IT ENACTED AND ORDAINED, AND IT IS HEREBY ENACTED AND
ORDAINED BY THE BOARD OF SUPERVISORS OF MIDDLETOWN TOWNSHIP:

Section 1 of Ordinance No. 1992 - 3 shall be amended to
provide as follows: An occupation tax of \$10.00 for general
Township purposes, is hereby levied and assessed under the
authority of the Local Tax Enabling Act and its amendments,
upon each resident or inhabitants of the Township of
Middletown, eighteen (18) years of age and over, 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. Amend Section 7 of Ordinance No. 1992 - 3 to
provide as follows: In case the tax collector shall at any
time find within the Township any resident or inhabitant
eighteen (18) years of age or over, 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
the same unto the Township Supervisors which shall promptly
certify the same for the Tax Collector reporting such name,

whereupon the Tax Collector shall add such name and the assessment of this occupation tax against such person to the duplicate of the Township of Middletown and shall proceed to collect the same.

Section 5. Determination of Age. A person shall be deemed liable to pay the tax if his eighteenth (18th) birthday occurs prior to the first day of the taxing year. A person shall be deemed to be exempt from the tax if his sixty-fifty (65th) birthday occurs before the first day of the taxing year.

Section 6. Exemptions. The Tax Collector shall establish forms and procedures for the submission of applications for exemption. The Tax Collector shall make the determination of exemption. Any person aggrieved by the determination of the Tax Collector may appeal such determination to the Board of Supervisors pursuant to The Local Agency Law. The Tax Collector shall report to the Board of Supervisors the names of the persons exempted from the tax annually.

Section 7. Exoneration Policy. The tax collector may be exonerated from collecting taxes from: (a) persons who are exempt from payment of the tax by reason of age as defined in this Ordinance; (b) mistakes, deaths, and removals, provided that all provisions of law have been complied with the by tax collector.

Section 8. Penalty. Any person failing to carry out any provision of this Ordinance, or failing, neglecting, or refusing to pay any tax or penalties, shall be liable to the following penalties:

a) Interest. Interest shall accrue at the rate of 6 percent per annum per capita taxes which remain due and unpaid, computed from the date stated on the tax notice as the due date for payment without penalty.

b) Penalty. A penalty of 10 percent shall be imposed upon per capita taxes which remain due and unpaid, computed from the date stated in the tax notice for the assessment of penalty.

c) Costs of Collections. Any person failing to pay the tax when due shall be liable for the costs of collection.

Section 9. Violations. In addition to any other penalty provided for in this Ordinance, any person failing to carry out any provisions of the ordinance; or failing, neglecting or refusing to pay any tax or penalties imposed herein within a period of one year after the due date of the tax as stated in the tax notice, shall be subject to summary proceedings before a District Magistrate and, upon conviction thereof, shall be liable to a fine or penalty not to exceed \$300 for each and every offense, and for costs of prosecution.

Section 10. Continuation of Tax. The tax imposed herein shall continue in force on a calendar or fiscal year basis, as the case may be, without annual reenactment unless the rate of tax is subsequently changed.

Section 11. Repealer. Those portions of the Middletown Township Per Capita Tax Ordinance enacted April 7, 1980, inconsistent herewith and as subsequently amended, and all prior ordinances inconsistent herewith, are hereby repealed.

Section 12. Severability. If any section, 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, or clauses, sections, or parts of this Ordinance. It is hereby declared as the intent of the Township Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section, or part thereof not have been included herein.

Section 13. Effective Date. This ordinance shall take effect on January 1, 1994.

ENACTED AND ORDAINED BY THE BOARD OF SUPERVISORS OF
MIDDLETOWN TOWNSHIP this 6th day of December,
A.D. 1993.

BOARD OF SUPERVISORS OF
MIDDLETOWN TOWNSHIP

BY: X *Charles M. ...*

X *John ...*

X _____

ATTEST:

Mary K Long
Mary K. Long, Secretary