

Rec. 12/14/93

1-1993

MIDDLETOWN TOWNSHIP
ORDINANCE NO.

AN ORDINANCE OF THE TOWNSHIP OF MIDDLETOWN TOWNSHIP
AMENDING THE PER CAPITA TAX ORDINANCE BY PROVIDING FOR THE
LEVY, ASSESSMENT AND COLLECTION OF THE PER CAPITA TAX ON
EACH AND EVERY RESIDENT AND INHABITANT OF THE TOWNSHIP OF
MIDDLETOWN 18 YEARS OF AGE AND OLDER AND PROVIDING FOR
CERTAIN EXEMPTIONS, COLLECTIONS AND PENALTIES.

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

SECTION 1. TITLE. This ordinance shall be known as the
Middletown Township Per Capita Tax Ordinance.

SECTION 2. AUTHORITY. This ordinance is enacted
pursuant to the authority of the Local Tax Enabling Act, Act
of 1965, P.L. 1257, as amended, 53 P.S. 6901 et seq.

SECTION 3. TAX YEAR. The taxing year under this
Ordinance shall be from the 1st day of January to the 31st day
of December of each calendar year.

SECTION 4. 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 5. 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 6. 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 7. 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 8. 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 9. 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 10. REPEALER. The provisions of the Middletown Township Per Capita Tax Ordinance enacted April 7, 1980, inconsistent herewith as subsequently amended, and all prior ordinances inconsistent herewith, are hereby repealed.

SECTION 11. 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 12. 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

Cliff E. Hunt

x John Hunter

x _____

ATTEST:

Mary K. Long
Mary K. Long, Secretary

CERTIFICATION

I hereby certify that I am the Secretary of the Board of Supervisors of Middletown Township and that the foregoing Ordinance was duly adopted at a regular or special meeting of the Board of Supervisors held on the 6th day of December A.D. 1993 by a vote of 2 in favor, —, opposed, — abstaining, and 1 absent.

DATED this 6th day of December A.D. 1993.

Mary R. Long
Mary R. Long, Secretary