

ORDINANCE NO. 1985-3

AN ORDINANCE PROVIDING FOR THE LEVY ATTACHMENT AND COLLECTION OF A PER CAPITA TAX ON EACH ADULT RESIDENT OR INHABITANT OF THE TOWNSHIP OF MORRIS, COUNTY OF CLEARFIELD AND COMMONWEALTH OF PENNSYLVANIA. OVER THE AGE OF EIGHTEEN (18) YEARS AT THE RATE OF TEN (\$10.00) DOLLARS PER EACH CALENDER YEAR, PROVIDING PROCEDURE FOR THE COLLECTION OF THE TAX AND IMPOSING PENALTIES FOR NONPAYMENT THEREOF.

BE IT ORDAINED AND ENACTED by the Board of Supervisors of the Township of Morris, County of Clearfield and Commonwealth of Pennsylvania, and it is hereby enacted and ordained by the authority of the same as follows:

SECTION 1. SHORT TITLE. This Ordinance shall be known and may be cited as the "Morris Township Per Capita Tax Ordinance".

SECTION 2. LEVY. A per capita tax for general revenue purposes is hereby levied and assessed upon each resident or inhabitant of the Township of Morris over the age of eighteen (18) years at the rate of Ten (\$10.00) Dollars per calendar year, which tax shall be in addition to all other taxes levied notwithstanding, however, during any calendar year in which there exists a duplication of this tax by any other taxing authority within the meaning and effect of the Local Tax Enabling Act, Act No. 511 of December 31, 1965 and its amendments, this tax shall be automatically reduced per the operation of the provisions of said Act so as not to exceed the limitations of that Act; and when such duplication shall cease, this tax shall be re-established at the full rate of Ten (\$10.00) Dollars without any further action of the Township.

SECTION 3. COLLECTION AND ADMINISTRATION OF TAX. This tax shall be collected by the Township Tax Collector or any other special tax collector hereafter designated by the Township for the collection of the same. The tax collector shall send a notice to all persons affected hereby within the Township specifying the amount of the tax and the date for payment of the same. The tax collector shall thereafter be charged with the duty of accepting and receiving payments of this tax and to keep a record thereof showing she received by him the date the tax was so received. The Board of Supervisors of the Township is hereby charged with the administration and enforcement of this article and is hereby charged and empowered to prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this article.

SECTION 4. SUIT FOR COLLECTION. (a) In the event that any tax under this article remains due and unpaid sixty (60) days after the due date for the same, the tax collector may sue for the recovery of any such tax due or unpaid under this article, together with interest and penalty.

(b) If for any reason the tax is not paid when due, interest at the rate of six percent (6%) per annum on the amount of the tax shall be calculated beginning with the due date of the tax and a penalty of one-half of one percent of the amount of the unpaid tax for each month

or fraction thereof during which the tax remains unpaid shall be added to the flat rate of the tax for non-payment. Where suit is brought for the recovery of this tax, the individual liable for the tax shall in addition, be responsible and liable for the costs of collection.

SECTION 5. FINES AND PENALTIES. Any person refusing or neglecting to comply with any of the terms or provisions of this Ordinance, or of any regulations or requirements pursuant thereto and authorized thereby, in addition to the other penalties provided by law, upon conviction before a District Justice or other proper official shall be sentenced to pay a fine not exceeding Three Hundred (\$300.00) Dollars and costs of prosecution for each such offenses, or to undergo imprisonment for not more than Thirty (30) days for the nonpayment of such fine and costs.

SECTION 6. SAVING CLAUSE. The provisions of this Ordinance are severable and if any section or portion thereof shall be held illegal, invalid or unconstitutional, such decision shall not affect or impair the remaining provisions of this Ordinance. The intent of the Supervisors of Morris Township is that this Ordinance would have been adopted if such illegal, invalid or unconstitutional section or part thereof had not been included therein.

SECTION 7. EFFECTIVE DATE. This Ordinance shall be effective on January 1, 1986, and shall remain effective thereafter on a calendar year basis until repealed.

SECTION 8. AUTHORITY. This Ordinance is enacted pursuant to the Local Tax Enabling Act, also known as Act No. 511, approved December 31, 1965, and any supplements or amendments thereto.

SECTION 9. REPEALER. All Ordinances, resolutions or parts thereof inconsistent herewith are hereby repealed.

DULY ADPOTED and ORDAINED by the Morris Township Board of Supervisors this 1st day of May, 1985.

ATTEST:

MORRIS TOWNSHIP ROAD DISTRICT
Board of Supervisors

Sharlene M. Yontosh
Secretary

By Albert T. Yontosh
By George Arsenich

I hereby certify this is a true abd correct copy of Morris Township Ordinance #1985-3.

Sharlene M. Yontosh
Sec./Treas.