

ORDINANCE NO. 244

PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF A PER CAPITA TAX FOR GENERAL REVENUE PURPOSES FOR THE YEAR 1967, OF FIVE DOLLARS ON EACH AND EVERY INHABITANT OF THE BOROUGH OF THE AGE OF 21 YEARS OR OVER.

IT IS ORDAINED BY the Council of the Borough of Southmont, Cambria County, Pennsylvania, that the following Ordinance be enacted under the authority of the Act of Assembly, December 31, 1965, Act No. 511, known as the Local Tax Enabling Act, and its amendments as follows:

SECTION 1: IMPOSITION OF TAX: There is hereby levied, assessed and imposed a tax to be known as the Borough Per Capita Tax for general Borough purposes for the year 1967, of Five Dollars (\$5.00) upon each and every inhabitant of the Borough of the age of 21 years and over.

SECTION 2: DEFINITIONS:

- (a) Inhabitant of the Borough of the age of 21 years and over for the purposes of this Ordinance shall mean any person whose residence is within the Borough of Southmont and who has reached his or her 21st birthday on the date this Ordinance goes into effect. Any person whose name is on or whose name is added in accordance with law to, the general tax duplicate for the Borough occupation tax for the year 1966 shall be presumed to be an inhabitant for the purposes of this Ordinance.
- (b) Residence for the purpose of this Ordinance shall mean dwelling place, either permanent, for the time being or for an extended period of time. A person who maintains a home or sleeping quarters within the Borough of Southmont permanently or for a period of ninety (90) days or more, shall be presumed to be a person whose residence is within the Borough for the purposes of this Ordinance.

SECTION 3: The general Borough Tax Collector is designated as the collector of the tax imposed by this Ordinance, whose compensation shall be 3% of the amount collected. The collector shall furnish a receipt for all such taxes received, and keep a record of the amount received from each taxable inhabitant under this Ordinance and the date of such receipt. The collector is authorized hereby to enforce payment and collection of this tax under the methods provided by law for the collection of other taxes.

SECTION 4: The Borough Per Capita Tax imposed hereby shall be payable at the same time, and under the same terms as to abatement and penalty as the Borough Real Estate and Occupation Taxes, and the Borough Tax Collector shall notify every inhabitant taxable under this Ordinance in the same manner as provided for notice of the Borough Real Estate and Occupation Tax, but failure to receive notice shall not relieve any taxpayer from the payment of the tax imposed hereby and all inhabitants taxable hereunder shall be charged with the tax as though he or she had received notice.

SECTION 5: This Ordinance shall be construed and enforced so as to comply with the limitation as to per capita and other taxes set forth in the Act No. 511, known as The Local Tax Enabling Act.

ORDINANCE NO. 244 (continued)

SECTION 6: This Ordinance shall take effect January 1, 1967.

ORDAINED the 12th day of December , 19 66 .

Paul Z. Warr
President of Council

ATTEST:

Charles E. Korman
Secretary

APPROVED:

Robert J. Morris
Mayor

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