

ORDINANCE NO. 484

AN ORDINANCE TO MODIFY ORDINANCE NO. 469 AND REDUCE THE LEVY, ASSESSMENT, AND COLLECTION OF A PER CAPITA TAX FOR GENERAL REVENUE PURPOSES FOR THE YEAR 2011 AND TO CHANGE THE LEVEY FROM TEN DOLLARS (\$10.00) TO FIVE DOLLARS (\$5.00) ON EACH INHABITANT OF THE BOROUGH OF SOUTHMONT OVER THE AGE OF 18 YEARS.

WHEREAS, the Borough of Southmont in Ordinance No. 469 levied a Per CapitaTax of \$10.00 on every inhabitant of the Borough of Southmont over the age 18 years of age as finally adopted by the Borough on December 10, 2007; and

WHEREAS, the Borough of Southmont wishes to modify Ordinance No. 469; and

WHEREAS, the Borough of Southmont has determined that the Southmont Borough Per Capita Tax should be reduced from \$10.00 to \$5.00 as a result of the financial condition of the Borough of Southmont, and to levy, assess and collect this tax upon every inhabitant of the Borough of Southmont over the age of 18 years of age.

NOW, THEREFORE, IT SHALL BE ORDAINED as follows:

Section 1. The Borough of Southmont's Per Capita Tax shall be \$5.00 upon every inhabitant of the Borough of Southmont over the age of 18 years of age. Ordinance No. 469 is hereby modified by this Ordinance for the amount of tax as set forth above.

Section 2. The Central Tax Bureau of Pennsylvania is designated as the tax collector for the tax imposed by this ordinance. 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 3. The Borough of Southmont's 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 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 her or she had received notice.

Section 4. 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."

Section 5. All other Sections of Southmont Borough Ordinance No. 469 shall remain in full force and effect.

Ordained and enacted this 6th day of December, 2010.

ATTEST

Judith Alzyrnik
Secretary
Seal

SOUTHMONT BOROUGH

Richard L. Rodgera
President, Borough Council

Approved this 6th day of December

Paul 2010.
Mayor