

RESIDENTS' TAX
ORDINANCE OF 1960

AN ORDINANCE PROVIDING FOR THE IMPOSING, ASSESSMENT, LEVYING AND COLLECTION OF A PER CAPITA TAX FOR GENERAL REVENUE PURPOSES OF FANNETT TOWNSHIP, FRANKLIN COUNTY, PENNSYLVANIA, ON EACH INDIVIDUAL OF THE AGE OF TWENTY-ONE (21) YEARS AND UNWARDS WHO IS A RESIDENT OR INHABITANT OF FANNETT TOWNSHIP, PROVIDING FOR THE MANNER OF COLLECTING THE TAX IMPOSED BY THE ORDINANCE, CONFERRING POWERS AND DUTIES UPON THE TAX COLLECTOR, FIXING HIS COMPENSATION AND IMPOSING PENALTIES.

BE IT ENACTED AND ORDAINED by the Township Supervisors of Fannett Township, Franklin County, Pennsylvania, and it is hereby enacted and ordained as follows:

SECTION 1: This Ordinance shall be known as the "Residents' Tax Ordinance of 1960" and may be cited as such.

SECTION 2: The singular shall include the plural and the masculine shall include the feminine and neuter.

SECTION 3: There is hereby imposed, assessed and levied a per capita tax of Five Dollars (\$5.00) upon and against each individual of the age of twenty-one years (21) and upwards who is a resident or inhabitant of Fannett Township, Franklin County, Pennsylvania on July 1, 1960, said tax to be for the general revenue purposes of the said Township.

SECTION 4: Said tax shall be collected by the Tax Collector of Fannett Township, Franklin County, Pennsylvania, who is hereby charged with the enforcement of the provisions of this Ordinance, and such tax shall be collected in the same manner and at the same time or times as other Township taxes are collected, or as provided by the Local Tax Collection Law of 1945, its amendments and supplements.

SECTION 5: The Tax Collector is authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this Ordinance not inconsistent with the provisions hereof.

SECTION 6: It shall be unlawful for any person to fail to pay the tax hereby imposed, or fail, neglect or refuse to comply with or violate the rules and regulations prescribed, adopted and promulgated by the Tax Collector under the provisions of this Ordinance.

SECTION 7: Any person violating any of the provisions of this Ordinance or rules and regulations prescribed, adopted and promulgated by the Tax Collector shall be liable for a penalty not to exceed Five Hundred (\$500.00) Dollars for each and every offense, and further shall be required to pay the amount of the tax, together with all interest or penalty otherwise provided for in this Ordinance, and upon default in the payment of the same for ten (10) days shall be subject to imprisonment not to exceed thirty (30) days.

SECTION 8: All taxes imposed by this Ordinance shall be due and payable on or before October 1, 1960, and if not paid

and all taxes imposed by this Ordinance which shall be paid on or before August 1, 1960 shall be subject to a two percent (2%) discount.

SECTION 9: The Tax Collector, when directed by the Township Supervisors, shall furnish to the Township Supervisors a proper bond in an amount to be fixed by the Township Supervisors with such surety or sureties as they may approve, conditioned upon the effective and faithful performance of his duties as Tax Collector for such taxes imposed by this Ordinance. In lieu thereof, the official bond given by the Tax Collector for the performance of his duties as such may be accepted by the Township Supervisors. The Tax Collector shall be compensated at the rate of three percent (3%) of the total taxes imposed by this Ordinance collected by him before the due date thereof and paid into the Township Treasury and five percent (5%) of the total taxes collected by him after the due date thereof and paid into the Township Treasury.

SECTION 10: The provisions of this Ordinance are severable, and if any section, clause, sentence, part or provision hereof shall be held illegal, invalid or unconstitutional, the decision of the Court shall not be deemed to affect or impair any of the remaining sections, clauses, sentences, parts or provisions of the Ordinance. It is hereby declared to be the intention of the Township Supervisors that this Ordinance would have been enacted if such part or provision, section, clause or sentence had not been included herein.

SECTION 11: The tax imposed, assessed and levied under this Ordinance shall become effective June 6, 1960 and shall be effective for one year.

SECTION 12: This tax is imposed, assessed and levied under the authority of the Act of June 25, 1947, P. L. 1145, and its amendments.

SECTION 13: All prior resolutions or ordinances inconsistent with the provisions of this Ordinance or relating to the imposition of a residents' tax or percapita tax are hereby repealed.

ORDAINED AND ENACTED into Ordinance this 6th day of May, 1960.

Earl C. Eckenrode
Chairman, Fannett Township Supervisor

Attest:

Edward Harvey
Secretary, Fannett Township Supervisor