

TOWNSHIP OF FRANKLIN
WESTMORELAND COUNTY, PENNSYLVANIA

THE FOLLOWING ORDINANCE WAS ENACTED BY THE BOARD OF SUPERVISORS OF FRANKLIN TOWNSHIP, WESTMORELAND COUNTY, PENNSYLVANIA, AT A DULY CONVENED MEETING, HELD ON DECEMBER 27, 1966, AND ACCORDING TO LAW, BECOMES EFFECTIVE FIVE (5) DAYS THEREAFTER.

ORDINANCE NO. 19-66

ORDINANCE OF THE TOWNSHIP OF FRANKLIN, WESTMORELAND COUNTY, IMPOSING A TAX FOR GENERAL REVENUE PURPOSES ON EACH RESIDENT OR INHABITANT WHO HAS ATTAINED THE AGE OF TWENTY-ONE (21) YEARS ON OR AFTER JANUARY 1, 1967; IMPOSING FINES AND PENALTIES FOR NON-COMPLIANCE AND PROVIDING AN APPEAL FROM SUCH ORDINANCE TO THE PROPER COURT.

BE IT HEREBY ORDAINED AND ENACTED, and it is hereby ordained and enacted by the Board of Supervisors of Franklin Township, Westmoreland County, Pennsylvania, in pursuance of the authority granted to the Township of the Second Class by Act.No. 511 of the General Assembly of the Commonwealth of Pennsylvania, effective January 1, 1966, known as the Local Tax Enabling Act of 1965, that a tax to provide income for general revenue purposes be and the same is hereby levied, assessed and imposed upon each and every resident or inhabitant who has attained the age of twenty-one (21) years of said Franklin Township, Westmoreland County, Pennsylvania, on or after January 1, 1967.

SECTION ONE: This Ordinance shall be known as the Per Capita Tax Ordinance.

SECTION TWO: Unless otherwise expressly stated, the following terms shall have, for the purpose of this Ordinance, the meaning herein indicated.

(a) The term "person" shall mean any natural person.

(b) The term "resident" shall mean any person domiciled in Franklin Township.

(c) The term "taxpayer" shall mean any person required hereunder to pay a per capita tax.

(d) The term "collector" refers to the person elected or designated by the Supervisors to collect or receive the taxes im-

posed by this Ordinance.

The singular shall include the plural and the masculine, the feminine and the neuter.

SECTION THREE: In addition to the other taxes provided by Ordinance or Resolution of the Supervisors of Franklin Township, there is hereby imposed, for general revenue purposes, an annual tax of Five (\$5.00) Dollars upon every resident of Franklin Township who shall have attained the age of twenty-one (21) years on or after January 1, 1967.

SECTION FOUR: On or before the first day of September, 1967, the Collector shall send to every resident of Franklin Township over the age of twenty-one years a notice of the per capita tax due by such resident for the year 1967. Such notice shall be on a form prescribed by the Supervisors of said Township, provided: That the failure or omission of the Collector to send, or of any taxpayer to receive, such notice shall not relieve such person from the payment of such tax. Provided further: That any person who shall become a resident of Franklin Township after the first day of January, 1967, shall not be liable for the per capita for the year; and any person who shall cease to be a resident at any time after the first day of January, 1967, shall be liable for the full amount of the per capita tax for such year.

SECTION FIVE: All taxpayers subject to the payment of the tax under this Ordinance shall be entitled to a discount of two per cent (2%) on the amount of such tax upon making payment of the whole amount thereof within two months after the date of the tax notice. All taxpayers who shall fail to make payment of any such

taxes imposed against them for two months after the date of the notice shall be charged a penalty of five per cent (5%) which penalty shall be added to the taxes by the collector and collected by him. The collector shall furnish a receipt to every person paying such tax.

SECTION SIX: Sections 19, 20, 21, and 22 of Act No. 511 of 1965, are hereby incorporated herein by reference thereto. Such sections provide for collection of said per capita taxes which may be delinquent from corporations, political subdivisions, associations, companies, firms, or individuals employing persons owing delinquent per capita taxes or whose wife owes delinquent per capita taxes or persons having in their possession unpaid commissions or earnings belonging to any person or persons owing delinquent per capita taxes or whose wife owes delinquent per capita taxes, upon the presentation of a written notice and demand under oath or affirmation. Said sections provide for payment to the said Township after deduction of bookkeeping costs and provide for liability of said corporation, political subdivision, association, company or firm or individual by the failure to pay such.

SECTION SEVEN: Any person convicted before any Justice of the Peace of violating or failing to carry out any of the provisions of this Ordinance; or failing, neglecting or refusing to pay any taxes or penalties; of attempting to do anything whatsoever to avoid the payment of the whole or any part of the tax imposed under this Ordinance shall be liable to a fine or penalty not to exceed Twenty-Five (\$25.00) Dollars for each and every

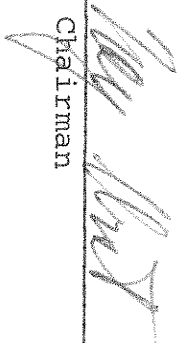
offense and the cost of prosecution thereof, and in default thereof to undergo imprisonment in the County Jail for a period not to exceed thirty (30) days; provided that such fine or penalty shall be in addition to any other penalty imposed by any other section of this Ordinance.


SECTION EIGHT: 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, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section, or part thereof not been included herein.


SECTION NINE: This Ordinance shall become effective five (5) days after its adoption.

ENACTED AND ORDAINED this 27th day of December, 1966.

BY THE BOARD OF SUPERVISORS
OF FRANKLIN TOWNSHIP


Chairman

ATTEST:

Secretary


B. Patrick Costello
Solicitor
116 North Main Street
Greensburg, Pennsylvania 15601