

WEST WYOMING BOROUGH ORDINANCE NO. 2-2014

PER CAPITA TAX ORDINANCE

An ordinance of the West Wyoming Borough, Luzerne County, providing for the levy, assessment and collection of a per capita tax of ten (\$10.00) dollars on each resident or inhabitant of said borough who has attained the age of 18 years and is any age up to age 65, for general revenue purposes, for the fiscal year beginning January 1, 2005 and ending December 31, 2005 and annually thereafter, under the authority of "The Local Tax Enabling Act" of 1965, its amendments and supplements: providing for the collection of said tax by the tax collector appointed by the West Wyoming Borough in accordance therewith and also with the "Local Tax Collection Law" of 1945, as amended: and subject to the penalties provided therein.

Now therefore, be it resolved, that a tax be hereby levied and imposed as follows:

SECTION 1. ENACTMENT: In pursuance of the authority granted to Borough Council in the Commonwealth of Pennsylvania, by "The Local Tax Enabling Act" of 1965, being Act No. 511 of 1965, as amended, be it enacted and ordained by the Borough Council of the West Wyoming Borough, Luzerne County, Pennsylvania, and it is hereby enacted and ordained by authority of the same as follows:

SECTION 2. A per capita tax of ten (\$10.00) dollars, for general revenue purposes, is hereby levied and assessed under authority of "The Local Tax Enabling Act" of 1965, and its amendments and supplements, on each and every resident or inhabitant of said borough, who has attained the age of 18 years and is any age up to age 65, which tax shall be in addition to all other taxes levied and assessed by the said Borough, pursuant to any other laws of the Commonwealth of Pennsylvania. The per capita tax has no connection with employment, income, voting rights, or any other factor except residence within the community.

SECTION 3. Such tax shall be collected by the duly appointed tax collector as determined from time to time by the Borough Council.

SECTION 4. The tax collector shall give notice to all persons on whom this tax is imposed: shall have the power to collect said tax: shall remit said taxes collected to the Borough by separate monthly statement: shall generally be subject to all the duties and shall have all the rights and authority conferred upon them by "The Local Tax Enabling Act" of 1965 and the "Local Tax Collection Law" of 1945, as amended and supplemented. It is hereby declared to be the intent of the Borough that, in the collection of said tax, the said tax collector shall have all the powers, together with all the duties and obligations to the same extent and as fully provided for in the "Local Tax Collection Law" of 1945, as amended, and also in "The Local Tax Enabling Act" of 1965, as amended. The tax officer is able to provide for exemption policies consistent with those of the School District.

SECTION 5. This ordinance shall go into effect January 1, 2005, and the tax levied hereunder shall be imposed for the fiscal year beginning January 1, 2005 and ending December 31, 2005, and during each applicable fiscal year annually thereafter without annual reenactment.

SECTION 6. All taxpayers subject to the payment of the tax imposed herein, shall be entitled to a discount for prompt payment at the rate of two percent (2%) during the first sixty (60) days. The tax shall be due at the principal amount during the sixty (60) day period following the discount period, and thereafter a penalty in the amount of ten percent (10%) shall be applied with interest calculated at the rate of one percent (1%) per month until payment is made. Any payment made during the penalty period or thereafter shall include the reasonable costs of collection assessed by the tax collector, and costs shall be part of the remuneration of said collector.

SECTION 7. If any sentence, clause, or section 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 or sections or parts of this ordinance. It is hereby declared to be the intent of the Borough that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included therein.

SECTION 8. The provisions of this ordinance shall become effective on the 1<sup>st</sup> day of January 2005.

This ordinance duly adopted this 15<sup>th</sup> day of May, 2014 by the Borough.

ATTEST:

WEST WYOMING BOROUGH

  
Maureen Zaboski  
Borough Secretary

Mary Ann Skok  
Chair, Borough Council

Joseph Herbert  
Mayor