

AN ORDINANCE OF THE BOROUGH OF PATTERSON HEIGHTS PROVIDING FOR THE LEVYING, ASSESSMENT AND COLLECTION OF A PER CAPITA TAX FOR THE YEAR 1967, CONFERRING POWERS AND IMPOSING DUTIES ON THE TAX COLLECTOR AND OTHER OFFICERS OF SAID BOROUGH AND PRESCRIBING DISCOUNTS AND PENALTIES.

BE IT ENACTED AND ORDAINED by the Town Council of the Borough of Patterson Heights, Beaver County, Pennsylvania, and it is hereby enacted and ordained by authority of the same.

Section 1. That there be and is hereby assessed and levied a per capita Borough Tax for the calendar year 1967 against each resident or inhabitant of the Borough of Patterson Heights over twenty-one years of age of Five (\$5.00) Dollars.

Section 2. It shall be the duty of the assessor of the Borough of Patterson Heights to prepare a list of residents or inhabitants and their respective addresses in said Borough, over twenty-one years of age, and return the same with the other taxable property in said Borough as provided by law; all such lists of residents or inhabitants shall be included and certified in the list of taxable property to be certified to the Town Council of the Borough of Patterson Heights.

Section 3. The duly elected tax collector of the Borough of Patterson Heights is hereby designated as the person to collect said per capita tax for and on behalf of said Borough.

Section 4. All such per capita taxes assessed and levied under the provisions of this ordinance and all penalties

shall be collected in accordance with the provisions of the Act of Assembly of the Commonwealth of Pennsylvania known as the "Local Tax Collection Law" of May 25, 1945, P.L. 1050, its supplements and amendments, or the Act of Assembly of the Commonwealth of Pennsylvania known as "The Local Tax Enabling Act", Act No. 511 of 1965, effective January 1, 1966, to the extent that the former Act of Assembly is repealed, amended or modified by the latter Act of Assembly.

Section 5. All taxpayers subject to the payment of the within per capita tax, shall be entitled to a discount of two per centum of the whole amount thereof within two (2) months after the date of the tax notice. All taxpayers who shall fail to make payment of any such taxes charged against them for four (4) months after the date of the tax notice shall be charged a penalty of five per centum, which penalty shall be added to and become a part of the said tax.

Section 6. This ordinance is enacted under authority of the Act of the General Assembly of the Commonwealth of Pennsylvania, known as "The Local Tax Enabling Act", Act No. 511 of 1965; effective January 1, 1966, and its amendments, and is in addition to any and all other taxes that may be assessed and levied by the Town Council of the Borough of Patterson Heights on properties, trades, occupations and professions, and shall be so construed.

Section 7. This ordinance shall take effect and be in

force thirty (30) days from and after its passage, and the tax levied hereunder shall be imposed for one (1) year only.

Section 8. If any sentence, clause or section or part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such constitutionality, 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 as the intent of the Borough Council that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Section 9. All ordinances or parts of ordinances inconsistent herewith be and the same are hereby repealed.

ENACTED AND ORDAINED This fifth day of December, 1966.

ATTEST:

Ernest W. Ramsey.
President of Council

Joseph D. Williams
Secretary of Council

EXAMINED AND APPROVED this fifth day of December, 1966.

J. E. Justice
Mayor