

Ordinance No. 115

an ordinance of the Borough of Patterson Heights Beaver County, Pennsylvania providing for the levying, assessment and collection of a per capita tax for the year 1951 and subsequent years; 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, as follows:

Section 1. That there be and is hereby assessed and levied a per capita tax for the calendar year 1951 against each resident or inhabitant of the Borough of Patterson Heights over twenty-one years of age of Five (\$5.00) Dollars

Section 2. The provisions of this ordinance shall be and remain in full force and effect and is thereby assessed and levied a per capita tax against each resident or inhabitant of the Borough of Patterson Heights over twenty-one years of age of Five (\$5.00) Dollars for each and every calendar year subsequent to the calendar year 1951, without further action of the Town Council of the Borough of Patterson Heights.

Section 3. It shall be the duty of the proper assessor of the Borough of Patterson Heights to prepare a list of residents or inhabitants and their respective addresses in the 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 or 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 4. 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 5. All such per capita taxes assessed and levied under the provisions of this resolution 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 15, 1945, P. L. 1050, its supplements and amendments.

Section 6. 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 7. This ordinance is passed pursuant to the provisions of the Act of the General Assembly of the Commonwealth of Pennsylvania, approved the 25th day of June, 1947, P. L. 1145 as amended by the Act of May 9, 1949, P. L. 898, 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 construed.

Section 8. If any section of this ordinance be declared invalid or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect of any other section or sections of this ordinance.

Section 9. This ordinance shall take effect and be in force thirty ⁽³⁰⁾ days after its passage and legal publication in accordance with the act of Assembly in such case made and provided.

This ordinance adopted this second day of March, 1951.

Borough of Patterson Heights

C. S. Brock

President of Council

Stewart Snodgrass

Secretary of Council

Examined and approved by me this second day of March 1951

Burgess.