POINT TOWNSHIP
NORTHUMBERLAND COUNTY, PENNSYLVANIA

ORDINANCE NO. 2024-01

AN ORDINANCE CONFIRMING THE TOWNSHIP'S EXISTING PER CAPITA TAX ON RESIDENTS, ESTABLISHING EXEMPTIONS THEREFROM AND PENALTIES FOR FAILURE TO PAY SAID TAX AS ASSESSED.

IT IS HEREBY ENACTED AND ORDAINED by the Board of Supervisors of the Township of Point, Northumberland County, Pennsylvania, as follows:

Section I. Legislative Authority; Intent.

The Board of Supervisors of the Township of Point, Northumberland County, Pennsylvania, hereby confirms its imposition under prior Ordinance of a per capita tax in accordance with the authority granted by the Local Tax Enabling Act, Act of December 31, 1965 P.L. 1257, No. 511, as amended. The Ordinance shall supersede all prior Ordinances regarding the imposition of a per capita tax in the Township.

Section II. Definitions.

In the construction of this Ordinance, the following terms shall have the meanings indicated, unless a different meaning clearly appears from the context:

RESIDENT – Every adult 18 years of age or older who lives in the Township.

TAX COLLECTOR – The person or agency designated by the Board of Supervisors to administer and collect the per capita tax.

Section III. Tax Rate; Purpose.

A per capita tax at the rate of $5.00 is hereby levied and assessed for general Township purposes upon each resident of the Township, which tax shall be in addition to all other taxes levied and assessed by the Township pursuant to any other laws of the Commonwealth of Pennsylvania.

Section IV. Exemptions.

Any resident whose total income from all sources is less the $12,000.00 per annum is exempt from the imposition of the per capita tax. The Board of Supervisors shall have the authority to adopt regulations for the processing of claims for exemptions which must be complied with by any person claiming entitlement to and exemption.

Section V. Collections.

The per capita tax shall be collected by the Tax Collector. The entry of a person's name on the per capita tax duplicate and the issuance of such duplicate to the Tax Collector shall constitute his or her warrant for the collection of the per capita tax hereby levied and assessed. The expense of collection and compensation of the Tax Collector shall be as provided by law.

Section VI. Duties of Tax Collector.

The Tax Collector shall give notice to residents, shall have the power to collect the per capita tax by any lawful means, shall have the power and authority to demand and receive taxes from the employer of any resident owing any per capita tax or whose spouse owes any per capita tax, shall remit the per capita taxes to the Township Treasurer, shall allow discounts and add penalties, and shall generally be subject to all the duties and shall have all the rights and authority conferred by the Local Tax Enabling Act.

ORDAINED AND ENACTED as an Ordinance of the Township of Point, Northumberland County, Pennsylvania, this 2nd day of January, 2024.

ATTEST:

Amanda McClain
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Secretary

(Seal)

BOARD OF SUPERVISORS OF THE TOWNSHIP OF POINT

By: Randall W. Hoffheimer
____
Chairman

I hereby certify that the foregoing ordinance was duly advertised in the Daily Item on December 26, 2023, a newspaper of general circulation in the Township of Point, and was duly enacted and approved as set forth at a regular meeting of the Board of Supervisors of The Township of Point held on January 2, 2024, at which a quorum was present.

Amanda McClain
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Amanda McClain – Secretary