

TOWNSHIP ORDINANCE NO. 2, 1991

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF MORGAN TOWNSHIP, GREENE COUNTY, PENNSYLVANIA, IMPOSING AN ANNUAL PER CAPITA TAX ON RESIDENTS AND INHABITANTS AND FOR THE COLLECTION THEREOF; AND PRESCRIBING PENALTIES FOR VIOLATION.

The Board of Supervisors of Morgan Township hereby ordains:

SECTION 1. Authority for Enactment. This ordinance is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. Section 6901, et. seg. (1982) as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

SECTION 2. "Resident" Defined. The word "resident" as used in this ordinance shall mean every adult eighteen (18) years of age or older who lives within the township of Morgan.

SECTION 3. Imposition of Tax. Every resident shall pay five dollars (\$5.00) for the present calendar year and each year hereafter. The Board of Supervisors, by Resolution, may provide that the tax hereby imposed shall not be levied upon a resident in accordance with the Local Enabling Act.

SECTION 4. Collection. All taxes, interests, costs and penalties imposed by this ordinance shall be collected by the township tax collector.

SECTION 5. *Penalty. Any resident or inhabitant who fails or refuses to pay the tax or to render accurate information to an assessor concerning his residence or age, shall, upon conviction thereof, be sentenced to pay a fine not more than six hundred dollars (\$600.00) and in default of payment, to imprisonment for a term not to exceed thirty (3) days.*

SECTION 6. *Repealer. All ordinances or parts of ordinances which are inconsistent herewith are hereby repealed. The following ordinances or parts thereof are specifically repealed:*

SECTION 7. *Severability. If any sentence, clause, 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, sections, or parts of this ordinance. It is hereby declared as the interest of the Board of Supervisors of Morgan Township that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.*

SECTION 8. *Effective Date. This ordinance shall become effective on January 1, 1992 and shall continue in effect on a calendar year basis without annual reenactment.*

ENACTED AND ORDAINED into an Ordinance and passed by the  
Board of Supervisors of the Township of Morgan on this 31st day  
of December, 1991.

MORGAN TOWNSHIP  
BOARD OF SUPERVISORS

BY:

George Handford  
George Handford

Gene A. Morris  
Gene A. Morris

Shirl Barnhart  
Shirl Barnhart

ATTEST:

Francis E. Cipicic  
Francis Cipicic, Secretary