

ORDINANCE NO. 17

AN ORDINANCE OF THE TOWNSHIP OF SOUTH BEAVER, BEAVER COUNTY, PENNSYLVANIA, FOR GENERAL REVENUE PURPOSES BY LEVYING A PER CAPITA TAX IN THE AMOUNT OF FIVE DOLLARS UPON ADULT RESIDENTS OF SOUTH BEAVER TOWNSHIP: PROVIDING FOR COLLECTION OF THE TAX: GRANTING DISCOUNT AND IMPOSING PENALTIES AND FINE FOR VIOLATION.

BE IT ENACTED AND ORDAINED by the Supervisors of the Township of south beaver, beaver county, Pennsylvania, and it is hereby enacted and ordained under the authority of Act No. 511, 1965, Dec. 31, P.L. 1257, as amended, known as "The Local Tax Enabling Act" the following:

SECTION 1. For general revenue purposes, a per capita tax of Five (\$5.00) Dollars is hereby levied upon each person a resident of South Beaver Township for any part of any calendar year beginning the calendar year 1972 and each calendar year thereafter; provided such person shall be twenty-one (21) years of age or older and has an aggregate annual income of Two Thousand (\$2,000.00) Dollars or more.

SECTION 2. The Tax Collector shall mail a Tax Notice to each person a resident of South Beaver Township age twenty-one (21) years or older each calendar year or part thereof when this tax is effective.

(a) Said Tax Notice shall provide a discount of ten (10) cents for payment of the tax within two months after the date thereof; at face during the third and fourth month thereafter; and with a twenty-five (25) cent penalty during the fifth month and thereafter.

(b) The failure or omission of any person to receive said Tax Notice shall not relieve him or her from the duty to pay such tax to the Tax Collector or from other provisions hereof.

(c) Any such person who shall not have an aggregate annual income of Two Thousand (\$2,000.00) Dollars or more, shall upon filing an affidavit under oath to such affect for the calendar year involved shall be recognized by the Tax Collector as not subject to this tax.

SECTION 3. The Tax Collector, who shall be appointed by the Supervisors, shall have the right to bring suit to enforce the collection of any tax due or to enforce any penalty under the terms of this Ordinance; shall prescribe and issue all forms necessary for the collection of this tax; shall collect, receive the taxes, penalties and fines imposed hereby for the benefit of South Beaver Township; and shall maintain records showing payment of same by each person.

SECTION 4. Any person who violates any provision of this Ordinance, including but not limited to failing to pay the tax levied or by making a false affidavit provided hereby, shall upon summary conviction thereof before any justice of the peace or court of competent jurisdiction, be sentenced to pay a fine of not less than Twenty-five (\$25.00) Dollars nor more than Three Hundred (\$300.00) Dollars for each offense, and costs, and in default of payment of said fine and costs to be imprisoned for a period not exceeding thirty (30) days.

SECTION 5. The provisions of this Ordinance are severable and if any section, clause, sentence or part shall be held illegal, invalid or unconstitutional, the decision of the Court shall not affect or impair any of the remaining sections, clauses, sentences or parts. All ordinances or parts of ordinances inconsistent herewith are repealed insofar as they are

inconsistent with the terms of this Ordinance.

SECTION 6. This Ordinance shall be effective the 1st. day of July, 1972.

Duly enacted and ordained this 8th, day of February, 1972

ATTEST:

SOUTH BEAVER TOWNSHIP
BOARD OF SUPERVISORS

Hazel W Lightfoot

Dwight R Glover

Frank Lichi

Donald Douglas