

*Ordinance No. 469*

**ORDINANCE NO. 469**

**AN ORDINANCE TO REINSTITUTE AND PROVIDE FOR THE LEVY, ASSESSMENT, AND COLLECTION OF A PER CAPITA TAX FOR GENERAL REVENUE PURPOSES FOR THE YEAR 2008 OF TEN DOLLARS (\$10.00) ON EACH INHABITANT OF THE BOROUGH OF SOUTHMONT OVER THE AGE OF 18 YEARS.**

**WHEREAS**, the Borough of Southmont levied a Per Capita Tax of \$5.00 on every inhabitant of the Borough of Southmont over the age 18 years of age by Ordinance No. 254 as finally adopted by the Borough on December 11, 1967; and

**WHEREAS**, the Borough of Southmont revoked the applicable provisions of Ordinance No. 254 regarding the Southmont Borough Per Capita Tax by Ordinance No. 427 on December 11, 2000; and

**WHEREAS**, the Borough of Southmont has determined that the Southmont Borough Per Capita Tax should be reinstated as a result of the finances of the Borough and increased to \$10.00, upon every inhabitant of the Borough of Southmont over the age of 18 years pf age.

**NOW, THEREFORE, IT SHALL BE ORDAINED** as follows:

Section 1. The Southmont Borough Per Capita Tax of \$5.00 upon every inhabitant of the Borough of Southmont over the age of 18 years of age as set forth in Ordinance No. 254, finally passed on December 11, 1967, is hereby reinstated for the year 2008 and increased to \$10.00 upon every inhabitant of the Borough of Southmont over the age of 18 years of age.

Section 2. The Central Tax Bureau of Pennsylvania is designated as the tax

collector for the tax imposed by this ordinance. The collector shall furnish a receipt for all such taxes received, and keep a record of the amount received from each taxable inhabitant under this Ordinance and the date of such receipt. The collector is authorized hereby to enforce payment and collection of this tax under the methods provided by law for the collection of other taxes.

Section 3. The Borough Per Capita Tax imposed hereby shall be payable at

the same time, and under the same terms as to abatement and penalty as the Borough Real Estate and Occupation Taxes, and the Collector shall notify every inhabitant taxable under this Ordinance in the same manner as provided for notice of the Borough Real Estate and Occupation Tax, but failure to receive notice shall not relieve any taxpayer from the payment of the tax imposed hereby and all inhabitants taxable hereunder shall be charged with the tax as though her or she had received notice.

Section 4. This Ordinance shall be construed and enforced so as to comply

with the limitation as to per capita and other taxes set forth in the Act No. 511, known as the "Local Tax Enabling Act."

Section 5. All other Sections of Southmont Borough Ordinance No. 254 shall

remain in full force and effect.

Ordained and enacted this 10th day of December, 2007.