

NORTH MIDDLETON TOWNSHIP
CUMBERLAND COUNTY, PENNSYLVANIA

ORDINANCE NO. 2013-03

AN ORDINANCE OF THE TOWNSHIP OF NORTH MIDDLETON
REPEALING AND REPLACING ORDINANCE NO. 66-5 REGARDING THE
IMPOSITION OF A PER CAPITA TAX AND PROVIDING FOR THE
COLLECTION OF PER CAPITA TAX IN NORTH MIDDLETON TOWNSHIP.

IT IS HEREBY ordained and enacted by the Board of Supervisors of North Middleton Township, Cumberland County, as follows:

Section 1. Repealer.

Ordinance No. 66-5 enacted May 7, 1966 imposing a per capita tax of \$5.00 on residents 18 years old and upward is hereby repealed in its entirety and replaced by this Ordinance.

Section 2. Levy of Tax.

Per capita tax is hereby levied and assessed under the authority for imposition of tax of the Act of December 31, 1965 known as the Local Tax Enabling Act, as amended.

Section 3. Rates.

A rate for general tax for Township general revenue purposes is hereby assessed and levied in the amount of Ten Dollars (\$10.00) per capita on each and every person who is 18 years of age or older and a resident of the Township of North Middleton Township during each calendar year.

The tax rate may be changed or revised from time to time by subsequent Resolution of the Board of Supervisors.

Section 4. Penalty for Late Payment.

A penalty of five percent (5%) is imposed on the taxes due and payable by any person neglecting to pay the tax herein levied and assessed within a period of four (4) months after the date of tax notice.

Section 5. Collection of Tax and Penalties.

All taxes and penalties levied and assessed by this article shall be collected by the tax collector and shall be collected and enforced according to the laws of the Commonwealth of

Pennsylvania in the same manner as other taxes. The tax collector shall demand, receive and collect from all corporations, political subdivisions, associations, companies, firms, individuals or other entities employing persons owing delinquent per capita taxes or whose spouse owes delinquent per capita taxes or having in possession unpaid commissions or earnings belonging to any person or persons owing delinquent per capita taxes or whose spouse owes delinquent per capita taxes containing the name of the taxable person or spouse thereof and the amount of tax due.

Notice, demand, collection and enforcement provisions of such collection are set forth in Section 19 of the Local Tax Enabling Act referenced above.

Section 6. Tax Collector's Compensation.

Compensation of the tax collector for the collection of said taxes shall be determined from time to time by Resolution of the Board of Supervisors.

Section 7. Violation and Penalties.

Any person who violates or permits a violation of this Ordinance shall, upon being liable therefore in a civil enforcement proceeding commenced by the Township before Magisterial District Judge, pay a fine of not less than Two Hundred Dollars (\$200.00) or more than Six Hundred Dollars (\$600.00) plus all costs of court, including reasonable attorney's fees incurred by the Township for enforcement of this Ordinance. No judgment shall be imposed until the date of the determination of the violation by the Magisterial District Judge. If the defendant neither pays nor timely appeals the judgment, the Township may enforce the judgment pursuant to applicable Rules of Civil Procedure. Each day the violation exists constitutes a separate offense. Further, the appropriate officers or agents of the Township are hereby authorized to seek equitably, including an injunction, to enforce compliance herewith.

Section 8. Inconsistencies.

All Ordinances or sections of Ordinances inconsistent herewith including Ordinance No. 66-5 as previously set forth herein are repealed.

Section 9. Severability.

The provisions of this Ordinance are severable. Should any part of the Ordinance be declared by final court order with jurisdiction to be illegal or otherwise invalid, the balance of the Ordinance shall be unaffected by such declaration.

Section 10. Effective Date.


This Ordinance shall become effective by operation of law pursuant to the Second Class Township Code of the Commonwealth of Pennsylvania.

CERTIFICATE

I, the undersigned, Secretary of the Township of North Middleton, Cumberland County, Pennsylvania (the "Township"), certify that: the foregoing is a true and correct copy of an Ordinance of the Board of Supervisors of the Township (the "Board"), which duly was enacted by affirmative vote of a majority of the members of the Board at a meeting held on December 5, 2013; said Ordinance duly has been recorded in the Ordinance Book of the Township; said Ordinance duly has been published as required by law; and said Ordinance remains in effect, unaltered and unamended, as of the date of this Certificate.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Township, this 5 day of December, 2013.




Secretary

ADOPTED AND ORDAINED this 5 day of December, 2013.

ATTEST:


NORTH MIDDLETON TOWNSHIP
BOARD OF SUPERVISORS



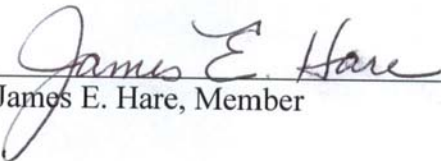
Township Secretary



Harry Kelso, Chairman



Robert A. Reisinger, Vice Chairman



James E. Hare, Member

Charles P. McDowell, Member

David B. Smith, Member