

AN ORDINANCE

No. \_\_\_\_

AN ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF A PER CAPITA TAX, FOR GENERAL TOWNSHIP PURPOSES, ON EACH AND EVERY RESIDENT AND INHABITANT IN THE TOWNSHIP OF LOWER CHANCEFORD, YORK COUNTY, PENNSYLVANIA, OVER TWENTY-ONE YEARS OF AGE FOR THE YEAR 1971.

BE IT ENACTED AND ORDAINED by the Board of Supervisors of Lower Chanceford that the following Ordinance is adopted:

Section 1: That a per capita tax of Three Dollars per annum be, and the same is hereby levied and assessed upon each resident or inhabitant of the Township of Lower Chanceford, York County, Pennsylvania, over twenty-one (21) years of age, which tax shall be in addition to all other taxes levied and assessed for the Township of Lower Chanceford pursuant to any other laws of the Commonwealth of Pennsylvania.

Section 2: That the said tax shall be collected by the duly elected or appointed Tax Collector of Township taxes for the Township of Lower Chanceford in the same manner and at the same time as other Township taxes are collected, as provided by the local tax collection law of 1945, as amended and supplemented.

Section 3: That the Tax Collector shall give bond secured and conditioned for the collection and payment of such taxes as provided by law for other Township taxes.

Section 4: That the entry of said per capita tax in a tax duplicate and issuance of said duplicate to the Tax Collector shall constitute his warrant for the collection of said per capita tax hereby levied and assessed.

Section 5: That the expenses of collection and compensation of the tax collector shall be paid and allowed as provided in the local tax collection law of 1945 as amended and supplemented, which compensation shall be the same as fixed from time to time, by the Township of Lower Chancetord for the collection of other taxes.

Section 6: That the tax collector shall give notice to the taxpayers at the same time and in the same manner as provided in the local tax collection law of 1945, as amended and supplemented.

Section 7: That the tax collector shall be and is hereby empowered with authority to collect tax by distress and sell all goods and chattels of the taxpayer, as provided therefore in the local tax collection law of 1945, as amended and supplemented.

Section 8: That there is hereby conferred upon the tax collector the power and authority to demand, receive and collect from all corporations, political subdivisions, associations, companies, firms or individuals employing persons owing per capita taxes or whose wife owes per capita taxes or if in possession of unpaid commissions or earnings belonging to any person or persons owing per capita

taxes or whose wife owes per capita taxes upon the presentation of written notice and demand containing the name of the taxpayers or spouses thereof and the amount of tax due, the amount of tax owing from such individual. Upon the presentation of such written notice and demand, it shall be the duty of such corporation, political subdivision, association, company, firm or individual to deduct from the wages, commissions or earnings of such individual and employees then owing or that shall within sixty days thereafter come into its or his possession a sum sufficient to pay their respective amount of per capita taxes and costs shown upon the written notice or demand, and to pay the same to the tax collector of the Township of Lower Chanceford within sixty days after such notice shall have been given. Upon the failure of such employer to make such deduction when properly notified as herein provided, such employer shall forfeit and pay the amount of such tax for each taxpayer whose taxes are not withheld and paid over to the tax collector as herein provided, which amount may be recovered by an action of assumpsit in a suit to be instituted by the tax collector on behalf of the Township of Lower Chanceford.

Section 2: That all taxpayers subject to the payment of the per capita tax as herein levied and assessed shall be entitled to a discount of two percent (2%) of the amount of such tax upon the payment of the whole amount within two (2) months after the date of the tax

notice. All taxpayers who fail to make payment of any such taxes charged against them for a period of four (4) months after the date of the tax notice shall be charged a penalty of five percent (5%) which penalty shall be added to the taxes by the tax collector and be collected by him.

Section 10: That it is the intent of this ordinance and that it is hereby conferred on the tax collector all of the powers, together with all of the duties and obligations to the same extent and as fully provided for in the local tax collection law of 1945, as amended and supplemented.

Section 11: The provisions of this ordinance shall become effective immediately and shall apply for the fiscal year of 1972.

ORDAINED AND ENACTED by the Board of Supervisors of the Township of Lower Chanceford, York County, Pennsylvania, on the day of

Attest:

LOWER CHANCEFORD BOARD OF SUPERVISORS

Mark R. W. [Signature]

BY

J. [Signature]

Mayor

AN ORDINANCE

AN ORDINANCE TO AMEND, "AN ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT, AND COLLECTION OF A PER CAPITA TAX, FOR GENERAL TOWNSHIP PURPOSES, ON EACH AND EVERY RESIDENT INHABITANT IN THE TOWNSHIP OF LOWER CHANCEFORD, YORK COUNTY, PENNSYLVANIA, OVER TWENTY-ONE (21) YEARS OF AGE FOR THE YEAR 1971."

BE IT ENACTED AND ORDAINED by the Board of Supervisors of Lower Chanceford Township of the Ordinance as above referred to be amended as follows:

1) The title of the Ordinance shall be amended to read as follows: "An Ordinance providing for the levy, assessment, and collection of a per capita tax for general Borough purposes, on each and every resident or inhabitant in the Township of Lower-Chanceford, York County, Pennsylvania, over eighteen (18) years of age."

2) Section 1 of said Ordinance shall be amended to read as follows: "That a per capita tax of three (\$3.00) dollars per annum be, and the same is hereby levied and assessed upon each resident or inhabitant of the Township of Lower Chanceford, York County, Pennsylvania, over eighteen (18) years of age, which tax shall be in addition to all other taxes levied and assessed for the Township of Lower Chanceford pursuant to any other laws of the Commonwealth of Pennsylvania."

ORDAINED AND ENACTED by the Board of Supervisors of the  
Township of Lower Chanceford, York County, Pennsylvania, on  
the 28<sup>th</sup> day of December, 1972.

Attest:

LOWER CHANCEFORD TOWNSHIP  
BOARD OF SUPERVISORS

Merle R. Walker

By

J. Paul Scott  
Chairman

AN ORDINANCE TO AMEND THE ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT OR COLLECTION OF A PER CAPITA TAX, FOR GENERAL TOWNSHIP PURPOSES, ON EACH AND EVERY RESIDENT OR INHABITANT OF LOWER CHANCEFORD TOWNSHIP, YORK COUNTY, PENNSYLVANIA OVER EIGHTEEN (18) YEARS OF AGE, AS ENACTED ON DECEMBER 29, 1971, AS AMENDED ON DECEMBER 28, 1972.

BE IT ENACTED AND ORDAINED by the Board of Supervisors of Lower Chanceford Township that the Ordinance as above referred to be amended as follows:

Section 1 of said Ordinance shall be amended to delete the whole and substitute therefore the following:

"That a per capita tax of five (\$5.00) dollars per annum be, and the same is hereby levied and assessed upon each resident or inhabitant of the Township of Lower Chanceford, York County, Pennsylvania, over eighteen (18) years of age, which tax shall be in addition to all other taxes levied and assessed for the Township of Lower Chanceford pursuant to any other laws of the Commonwealth of Pennsylvania."

ORDAINED AND ENACTED BY THE Board of Supervisors of the Township of Lower Chanceford, York County, Pennsylvania, on the day of December, 1975.

ATTEST:

LOWER CHANCEFORD TOWNSHIP  
BOARD OF SUPERVISORS

Mark R. Walker

Secretary

By

J. Paul [Signature]

Chairman

AN ORDINANCE TO AMEND THE ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT OR COLLECTION OF A PER CAPITA TAX, FOR GENERAL TOWNSHIP PURPOSES, ON EACH AND EVERY RESIDENT OR INHABITANT OF LOWER CHANCEFORD TOWNSHIP, YORK COUNTY, PENNSYLVANIA OVER EIGHTEEN YEARS OF AGE, AS ENACTED ON DECEMBER 29, 1971, AS AMENDED ON DECEMBER 28, 1972, AND DECEMBER 29, 1975.

BE IT ENACTED AND ORDAINED by the Board of Supervisors of Lower Chanceford Township that the ordinance as above referred to be amended as follows:

(1) Section 9 of said ordinance shall be amended to delete the second sentence thereof and to substitute therefore the following:

"All taxpayers who fail to make payment of any such taxes charged against them for a period of four (4) months after the date of the tax notice shall be charged a penalty of ten per cent (10%), which penalty shall be added to the taxes by the tax collector and be collected by him."

(2) Section 12 is hereby added to the ordinance as follows:

"Section 12: All taxes which remain unpaid for a period of twelve (12) months after the date of the tax notice shall be collected by the Board of Supervisors together with a penalty of thirty per cent (30%), which penalty shall be added to the taxes by the Board of Supervisors and be collected by them. In addition, the Board of Supervisors shall be authorized to institute an action of assumpsit on behalf of the township against any taxpayer who has failed to pay any such taxes charged against him for a period of twelve (12) months after the date of the tax notice, and in such event, the taxpayer shall be liable for the tax and penalty as above described together with all costs of collection including reasonable attorney fees not to exceed twenty-five dollars (\$25.00)."

(3) Section 13 is hereby added to the ordinance as follows:

"Section 13: This ordinance shall be known as the "Lower Chanceford Township Per Capita Tax Ordinance"

ORDAINED AND ENACTED by the Board of Supervisors of Lower Chanceford, York County, Pennsylvania, on the 9<sup>th</sup> day of December, 1976.

ATTEST:

LOWER CHANCEFORD TOWNSHIP  
BOARD OF SUPERVISORS

Merle R. Walker  
Secretary

By J. Roy Lantz  
Chairman