

ORDINANCE NUMBER 2018-22

CALLERY BOROUGH, BUTLER COUNTY, PENNSYLVANIA

AN ORDINANCE UPDATING THE PER CAPITA TAX RULES AND REGULATIONS, RATIFYING THE AMOUNT OF THE BOROUGH'S PER CAPITA TAX, PROVIDING EXEMPTIONS, AND PRESCRIBING INTEREST AND PENALTIES FOR LATE PAYMENTS

WHEREAS, on December 18, 1969, Callery Borough council adopted Ordinance Number 62 which levied and assessed a Five Dollar (\$5) annual per capita tax on all Borough residents over the age of twenty-one (21);

WHEREAS, on March 7, 1974, council adopted Ordinance Number 69, amending Ordinance Number 62, which levied and assessed a Five Dollar (\$5) annual per capita tax on all Borough residents over the age of eighteen (18);

WHEREAS, on August 13, 2001, council adopted Ordinance Number 101, adopting the Code of the Borough of Callery, which codified Ordinance Number 62, as amended, under Chapter 78, Taxation, Article II, Per Capita Tax, and amended the residency list requirements for the per capita tax;

WHEREAS, effective January 1, 2007, council increased the Borough's per capita tax rate to Ten Dollars (\$10) per calendar year; and

WHEREAS, council deems it necessary and appropriate to revise and restate Chapter 78, Taxation, Article II, Per Capita Tax, of the Code of the Borough of Callery to update the per capita tax rules and regulations and ratify the annual rate of the Borough's per capita tax.

NOW, THEREFORE, it is hereby enacted and ordained that the Code of the Borough of Callery, Chapter 78, Taxation, Article II, Per Capita Tax, is hereby revised, in its entirety, to read as follows:

**CHAPTER 78
TAXATION**

**ARTICLE II
PER CAPITA TAX**

§ 78-201. SHORT TITLE.

This Article shall be known, and may be cited, as the "Callery Borough Per Capita Tax Ordinance."

§ 78-202. AUTHORITY.

This Article is enacted under the authority granted by the Local Tax Enabling Act, as amended, 53 P. S. §§ 6924.101 *et seq.*

§ 78-203. PER CAPITA TAX RATIFIED.

The annual per capita tax of Ten Dollars (\$10), effective January 1, 2007, levied and assessed upon all Borough residents over the age of eighteen (18), which tax shall continue to be for general Borough purposes and in addition to all other taxes levied and assessed by the Borough, pursuant to any laws of the Commonwealth of Pennsylvania, is hereby ratified.

§ 78-204. EXEMPTIONS.

All taxpayers with a total annual income of \$5,000 or less, from all sources, shall be exempted from paying the per capita tax.

§ 78-205. COLLECTION OF TAX.

The tax imposed under this Article shall be collected by the duly elected or appointed Tax Collector for the Borough in the same manner and same time or times as provided by the Local Tax Enabling Act, 53 P. S. §§ 6924.101 *et seq.*, and the Local Tax Collection Law, as amended, 72 P.S. §§ 5511.1 *et seq.*

§ 78-206. POWERS AND DUTIES OF TAX COLLECTOR.

(A) Generally, the Tax Collector shall have all the rights and authority conferred upon it by the Local Tax Enabling Act, 53 P. S. §§ 6924.101 *et seq.*, and the Local Tax Collection Law, as amended, 72 P.S. §§ 5511.1 *et seq.*

(B) Generally, the Tax Collector shall be subject to all the duties and obligations to the same extent and as fully as provided by the Local Tax Enabling Act, 53 P. S. §§ 6924.101 *et seq.*, and the Local Tax Collection Law, as amended, 72 P.S. §§ 5511.1 *et seq.*

§ 78-207. TAX COLLECTOR'S BOND.

The Tax Collector shall give bond secured and conditioned for the collection and payment of the per capita tax, as provided by the Local Tax Collection Law, as amended, 72 P.S. § 5511.4.

§ 78-208. TAX DUPLICATE AND WARRANT.

The entry of the per capita tax in the tax duplicate and the issuance of the duplicate to the Tax Collector shall constitute its warrant for the collection of the per capita tax and shall remain in force until the complete settlement of taxes in the duplicate.

§ 78-209. ADDITION OF NAMES TO TAX DUPLICATE.

In case the Tax Collector shall at any time find within the Borough any resident or inhabitant above the age of eighteen (18) years whose name does not appear upon the tax duplicate, it shall report the name of such person forthwith to Borough Council, which shall promptly certify the name to the Tax Collector reporting the name, whereupon the Tax Collector shall add the name and the assessment of the per capita tax against such person to the duplicate and shall proceed to collect the tax.

§ 78-210. NOTICE TO TAXPAYERS OF AMOUNT OF TAX DUE.

The Tax Collector shall give notice to the taxpayers of the amount of per capita tax due under this Article at the same time and in the same manner as provided by the Local Tax Collection Law, as amended, 72 P.S. §§ 5511.6.

§ 78-211. TAX PAYMENTS.

Payment of the per capita tax shall be made to the elected or appointed Tax Collector pursuant to such procedures and regulations as the Tax collector may establish from time to time.

§ 78-212. RECORD OF COLLECTIONS; PAYMENT TO TREASURER.

The Tax Collector shall keep a correct account of all per capita taxes collected by authority of this Article and shall mark the same paid on each duplicate at the name of each taxpayer and the date on which payment was made. The Tax Collector shall remit tax payments to the Borough treasurer by a separate statement, as provided by the Local Tax Collection Law, as amended, 72 P.S. § 5511.25.

§ 78-213. TAX COLLECTOR'S EXPENSES AND COMPENSATION.

The expenses of collection and compensation of the Tax Collector shall be paid and allowed as provided by the Local Tax Collection Law, as amended, 72 P.S. § 5511.9, and § 5511.35.

§ 78-214. COLLECTION OF DELINQUENT TAXES.

(A) Collection from Employers, Etc. The Tax Collector shall have the power and authority to demand, receive, and collect per capita taxes from corporations, political subdivisions, associations, companies, firms, or individuals employing persons owing per capita taxes, or whose spouse owes per capita taxes, or if in possession of unpaid commissions or earnings belonging to any person owing per capita taxes or whose spouse owes per capita taxes, as provided by the Local Tax Enabling Act, as amended, 53 P.S. § 6924.702.

(B) Collection by Suit. The Tax Collector shall have the power and authority to collect delinquent per capita taxes from the delinquent taxpayer in assumpsit or other appropriate remedy, as provided by the Local Tax Enabling Act, as amended, 53 P.S. § 6924.705. When

suit is brought for the recovery of any delinquent tax, the person liable for the payment shall, in addition, be liable for the costs of collection and the interest and penalties imposed.

(C) Collection by Distrain and Sale. The Tax Collector shall have the power and authority to collect delinquent per capita taxes by distress and sale of all goods and chattels of the delinquent taxpayer, as provided by the Local Tax Enabling Act, as amended, 53 P.S. § 6924.701.1.

§ 78-215. LATE PAYMENT PENALTIES.

(A) Late Payment Charge. A penalty of ten percent (10%) shall be charged for all tax bills not paid within sixty (60) days of the due date.

(B) Costs of Collection. The Tax Collector shall have the power and authority to impose and collect the reasonable costs incurred to provide notices of delinquency or to implement similar procedures utilized to collect delinquent taxes and to retain such costs, as provided by the Local Tax Enabling Act, as amended, 53 P.S. § 6924.707. An itemized accounting of all costs collected shall be remitted to the Borough on an annual basis.

§ 78-216. TAX AUDITS.

The books, accounts, and records of the Tax Collector shall be audited, adjusted and settled in the manner prescribed by law for the auditing, adjusting and settling of accounts of persons receiving or expending Borough funds.

§ 78-217. REPEALER.

Ordinance Number 62, adopted on December 18, 1969, and Ordinance Number 69, adopted on March 7, 1974, and all other ordinances or regulations, or parts of such ordinances or regulations, in conflict with this Article or inconsistent with its provisions, are hereby repealed to the extent necessary to give this Article full force and effect.

§ 78-218. CONFLICTS WITH OTHER LAWS.

Any statutes, rules or regulations of the Commonwealth of Pennsylvania pertaining to the levy and assessment of the Borough's per capita tax shall supersede the rules and regulations of this Article.

§ 78-219. SEVERABILITY.

The provisions of this Article are severable, and if any clause, sentence, subsection, section, article or part thereof shall be adjudged by any court of competent jurisdiction to be illegal, invalid or unconstitutional, such judgment or decision shall not affect, impair or invalidate the remainder thereof but shall be confined in its operation and application to the clause, sentence, subsection, section, article or part thereof rendered. It is hereby declared to be the intent of the council that this Article would have been adopted if such illegal, invalid or unconstitutional clause, sentence, subsection, section, article or part thereof had not been included therein.

§ 78-220. EFFECTIVE DATE AND DURATION.


This Article shall become effective thirty (30) days after adoption and shall continue in effect on a calendar year basis without annual reenactment/reauthorization unless the rate of the tax is subsequently changed or unless otherwise repealed or revoked by council.

ENACTED AND ORDAINED, by Callery Borough council in lawful session duly assembled this 5th day of November 2018.

ATTEST:

CALLERY BOROUGH

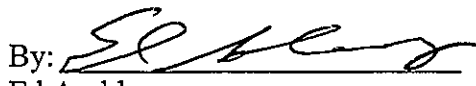

Linda M. Wearing
Borough Secretary

By: 
Edward A. Conway
Council President

(SEAL)

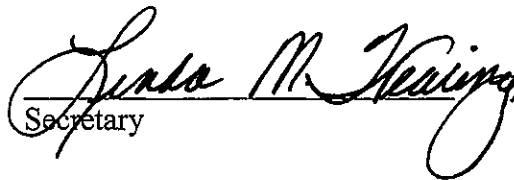


APPROVED:

By: 
Ed Aschley
Mayor

Date: NOV 6, 2018

I hereby certify that the foregoing Ordinance was advertised in the Butler Eagle, a newspaper of general circulation in the Borough, on October 19, 2018, October 24, 2018, and October 29, 2018, and was duly enacted and approved as set forth at a regular meeting of Borough council held on November 5, 2018.


Secretary