

TOWNSHIP OF SOUTH MIDDLETON
CUMBERLAND COUNTY, PENNSYLVANIA

ORDINANCE NO. 78-05

AN ORDINANCE IMPOSING A TAX FOR GENERAL REVENUE PURPOSES OF FIVE DOLLARS (\$5.00) PER CAPITA ON EVERY RESIDENT OF THE TOWNSHIP OF SOUTH MIDDLETON; PROVIDING FOR ITS COLLECTION; AND IMPOSING PENALTIES FOR VIOLATION THEREOF

IT IS HEREBY ENACTED AND ORDAINED by the Supervisors of the Township of South Middleton, Cumberland County, Pennsylvania, under the authority of the Act of December 31, 1965, P.L. 1257, known as the "Local Tax Enabling Act", and its amendments, as follows:

SECTION 1. LEVY For general revenue purposes, beginning January 1, 1979, and from year to year thereafter, a tax is hereby levied and assessed in the amount of Five Dollars (\$5.00) per capita for each and every person who is eighteen (18) years or more of age and is a resident of the Township of South Middleton, Cumberland County, Pennsylvania, after January 1, 1979.

SECTION 2. PENALTY ADDED TO UNPAID TAX A penalty of ten percent (10%) is imposed on the amount of 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 the tax notice.

SECTION 3. COLLECTION BY TAX COLLECTOR; RECOVERY OF UNPAID TAXES All taxes and penalties levied and assessed by this Ordinance shall be collected by the tax collector of the Township of South Middleton and shall be recoverable in the same manner as other taxes are by law recoverable by tax collector.

SECTION 4. COMPENSATION OF TAX COLLECTOR The compensation of the tax collector shall be the same as the compensation fixed by the Township of South Middleton for collection of other Township taxes.

SECTION 5. LEGAL AUTHORITY This Ordinance is enacted pursuant to the authority of the Act of December 31, 1965, P.L. 1257, known as the "Local Tax Enabling Act", as amended.

SECTION 6. VALIDITY The provisions of this Ordinance are severable, and if any of its provisions shall be held invalid or unconstitutional, the decision of the Court shall not affect or invalidate any of the remaining provisions. It is hereby declared to be the legislative intent that this Ordinance would have been adopted if such illegal, invalid or unconstitutional provision had not been included herein.

TO BE ENACTED AND ORDAINED this 21st day of December, 1978.

ATTEST:

TOWNSHIP OF SOUTH MIDDLETON

Ann. H. Neimer, Secretary

Gerald. R. Clepper

Lauren D. Metcalf

Robert R. Black, Solicitor
Landis & Black
Carlisle, PA

Ray E. Otto