

TOWNSHIP OF WASHINGTON  
COUNTY OF NORTHAMPTON  
COMMONWEALTH OF PENNSYLVANIA

AMENDED  
ORDINANCE NO. 158

AN AMENDED ORDINANCE OF THE TOWNSHIP OF WASHINGTON, NORTHAMPTON COUNTY, PENNSYLVANIA, PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF A PER CAPITA TAX AND A RESIDENCE TAX, FOR GENERAL TOWNSHIP PURPOSES, ON EACH AND EVERY RESIDENT AND INHABITANT OF THE TOWNSHIP OF WASHINGTON WHO HAS ATTAINED THE AGE OF EIGHTEEN YEARS; PROVIDING FOR THE COLLECTION OF SAID TAX BY THE DULY ELECTED TAX COLLECTOR OF THE TOWNSHIP TAXES FOR SAID TOWNSHIP OF WASHINGTON, IN ACCORDANCE WITH THE PROVISIONS OF THE ACT OF ASSEMBLY OF 1965, P.L. 1257, ACT 511, KNOWN AS "THE LOCAL TAX ENABLING ACT" ADOPTED DECEMBER 31, 1965, AS AMENDED AND SUPPLEMENTED; AND SUBJECT TO THE PENALTIES PRESCRIBED THEREIN.

BE IT ENACTED AND ORDAINED, and the same is hereby enacted and ordained by the Board of Supervisors of the Township of Washington, as follows:

Section I. A per capita tax of FIVE AND 00/100 (\$5.00) DOLLARS per annum, and, further, a FIVE AND 00/100 (\$5.00) DOLLAR per annum residence tax be, and the same are hereby,

levied and assessed upon each resident or inhabitant of the Township of Washington who has attained the age of eighteen (18) years, which tax shall be in addition to all other taxes levied and assessed by the Board of Supervisors of Washington Township pursuant to any other laws of the Commonwealth of Pennsylvania, said tax being necessary to provide general revenue funds.

**Section II.** Said tax shall be collected by administrative personnel or the duly elected or appointed Tax Collector of Washington Township, hereinafter referred to as "Tax Collector", in the same manner and at the same time or times as other Township taxes are collected, as authorized and provided by the Local Tax Enabling Act of 1965, as amended and supplemented.

**Section III.** 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 IV.** The entry of said per capita tax and residence tax in the Tax Duplicate and issuance of said Duplicate to the Tax Collector shall constitute his/her warrant for the collection of said per capita tax and residence tax hereby levied and assessed.

Section V. The expenses of collection and compensation of the Tax Collector shall be paid and allowed as provided in the Local Tax Enabling Act of 1965, as amended and supplemented, which compensation shall be the same as fixed from time to time by the Board of Supervisors of Washington Township for the collection of other Township taxes.

Section VI. The Tax Collector shall give notice to the taxpayers at the same time and in the same manner as provided by the Local Tax Enabling Act of 1965, as amended and supplemented.

Section VII. In case the Tax Collector shall at any time find within the Township of Washington any resident or inhabitant who has attained the age of eighteen (18) years, whose name does not appear upon the Tax Duplicate, he/she shall report the name of such person forthwith to the Assessor, who shall thereupon certify the same to the Township of Washington, which shall promptly certify the same to the Tax Collector reporting said name, whereupon the Tax Collector shall add the name and assessment of this per capita tax and residence tax against such person to the Duplicate of the Board of Supervisors of Washington Township and proceed to collect same.

Section VIII. The Tax Collector shall be and is hereby empowered with the authority to collect said taxes by distress and sell all goods and chattels of the taxpayer, as provided therefor by the Local Tax Enabling Act of 1965, as amended and supplemented.

Section IX. 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 and residence taxes, or whose wife owes per capita taxes and residence taxes, or if in possession of unpaid commissions or earnings belonging to any person owing per capita taxes and residence taxes or whose wife owes per capita taxes and residence taxes, upon the presentation of written notice and demand containing the name of the taxable, or husband thereof, and the amount of tax due. 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 employees then owing or that shall within sixty (60) days thereafter become due, or from any unpaid commission or earnings of any

taxable in its or his possession, a sum sufficient to pay the respective amount of the per capita taxes and residence taxes and costs shown upon the written notice or demand, and to pay the same to the Tax Collector of the Township of Washington within sixty (60) days after such notice shall have been given. The employer shall be entitled to deduct not more than two (2%) percent for his expenses for such monies paid over to the Tax Collector. 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 such taxable 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 Washington.

Section X. The Tax Collector shall keep a correct account of all per capita taxes and residence taxes collected by authority of this Ordinance. He/She shall mark the same paid on each duplicate at the name of each taxable, and the date on which payment was made. The Tax Collector shall remit said taxes to the Treasurer of the Board of

Supervisors of Washington Township by a separate statement at the same time as other taxes are remitted to the Board of Supervisors of Washington Township.

**Section XI.** All taxpayers subject to the payment of the per capita taxes and residence taxes herein levied and assessed shall be entitled to a discount of two (2%) percent of the amount of such tax upon making payment of the whole amount thereof 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 ten (10%) percent, which penalty shall be added to the taxes by the Tax Collector and be collected by him.

**Section XII.** Any person who files an application with the Tax Collector within four (4) months after the date of the Tax Notice of a given year, shall be exempted by the Township Supervisors from paying the Township's FIVE AND 00/100 (\$5.00) DOLLAR per capita tax and FIVE AND 00/100 (\$5.00) DOLLAR residence tax who either qualifies as a full-time student or who is receiving Social Security

benefits for being permanently disabled having taxable income from all sources of less than FIVE THOUSAND AND 00/100 (\$5,000.00) DOLLARS per annum. Any exemption granted by the Supervisors shall only be for the year in which the person files his application.

Section XIII. It is the intent of this Ordinance and there is hereby conferred upon the Tax Collector all the powers, together with all the duties and obligations to the same extent and as fully as provided for in the Local Tax Enabling Act of 1965, as amended and supplemented.

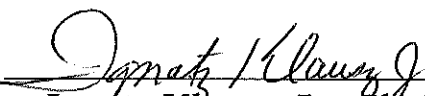
Section XIV. Any Ordinance or part of Ordinance conflicting with this Ordinance is hereby repealed insofar as the same affects this Ordinance.


Section XV. If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Board of Supervisors of Washington Township that this Ordinance

would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included therein.

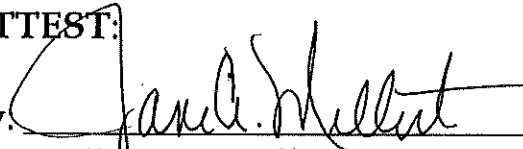
ORDAINED AND ENACTED into an Ordinance this 12<sup>th</sup> day of February, 1997.

TOWNSHIP OF WASHINGTON

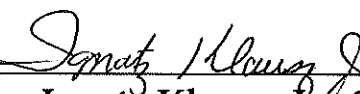
By:   
Ignatz Klausz, Jr., Chairman

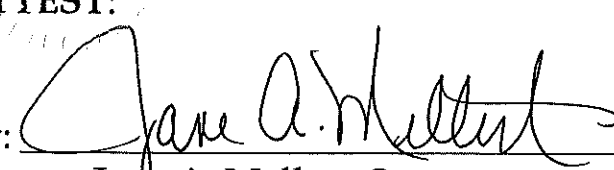
  
David Hess

  
David Renaldo

ATTEST:  
By:   
Jane A. Mellert, Secretary

APPROVED AND CERTIFIED this 12<sup>th</sup> day of February, 1997.

By:   
Ignatz Klausz, Jr., Chairman

ATTEST:  
By:   
Jane A. Mellert, Secretary