BOROUGH OF SEVEN FIELDS
ORDINANCE #20

An Ordinance of the Borough of Seven Fields, County of Butler, and Commonwealth of Pennsylvania, to collect a per capita tax.

Section 1. Definitions

A. The term "person" shall mean any natural person.

B. The term "taxpayer" shall mean any person required hereunder to pay per capita tax.

C. The term "resident" shall mean any person domiciled in the Borough of Seven Fields.

D. The term "collector" refers to the person elected or designated by Council to collect or receive taxes imposed by this Ordinance.

E. The singular shall include the plural and the masculine, the femine and the neuter.

Section 2. Imposition of Tax

There is imposed for general revenue purposes an annual tax of $10.00 upon every resident of the Borough of Seven Fields, who shall have attained the age of eighteen (18) years on or before January 1st of any year in which this tax is levied.

Section 3. Notice of tax due; Responsibility for payment

The Collector shall send to every resident of the Borough over the age of eighteen (18) years a notice of the per capita tax due by such residents. The failure or omission of the Collector to send or the taxpayer to receive such notice shall not relieve such person from the payment of the tax. Any person

who shall become a resident of the Borough at any time after January 1st of any year for which the tax is levied shall not be liable for the per capita tax for that year; any person who shall cease to be a resident of the Borough at any time after January 1st of any year shall be liable for the full amount of the tax for that year.

Section 4. Recovery of taxes

All taxes levied under this Ordinance, together with all penalties shall be recoverable by the Collector as authorized by law.

Section 5. Penalty for Violation

Any person who violates or fails to carry out any provision of this Ordinance, or fails, neglects, or refuses to pay any tax or penalties, or do anything to avoid the payment of the tax or any part of the tax imposed hereunder, shall upon conviction thereof, be sentenced to pay a fine of not more than $300.00 dollars and costs of prosecution, and, in default of payment of such fine and costs, to imprisonment for not more than thirty (30) days. The penalty imposed by this section shall be in addition to any other penalty provided in any other section of this Ordinance.

Section 6. Penalties

All taxpayers who fail to make payment within two (2) months after the end of the calendar year in which the taxes are due and payable shall be charged a penalty of five (5%) percent, which penalty shall be added to the taxes by the tax collector, and collected by him.

Section 7. Severability

If any section, clause, or part of this Ordinance, for any reason, is found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity, shall not effect or impair any of the remaining provisions, sentences, clauses, sections, or parts of this Ordinance. It is hereby declared as the intent of Council that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not be included herein.

Section 8. Effective Date

This Ordinance shall be effective for the calendar year 1987, and for every year thereafter, without need of reenactment, unless the terms or amount of the tax are changed.

Section 9. Exception

This per capita tax shall not be imposed upon any individual who earns less than $5,000.00 per year, in the calendar year for which the tax is imposed

ORDAINED AND ENACTED by the Council of the Borough of Seven Fields this 9th day of March, 1987.

Christine R Clutter
Christine R. Clutter
Borough Secretary

Nicholas J. Marchese
Nicholas J. Marchese
Council President

REVIEWED AND APPROVED BY ME this 9th day of March, 1987.

Dr. Michael H. Coleman
Dr. Michael H. Coleman
Borough of Seven Fields Mayor