

ORDINANCE NO. 2023 - _____

**AN ORDINANCE OF CHAPMAN TOWNSHIP, SNYDER COUNTY PENNSYLVANIA
IMPOSING A PER CAPITA TAX OF FIVE (\$5) DOLLARS PER PERSON ON EACH
RESIDENT OF THE TOWNSHIP, ESTABLISHING COLLECTION PROCEDURES,
EXEMPTIONS AND PENALTIES**

BE IT ENACTED AND ORDAINED by the Board of Supervisors of Chapman Township, Snyder County, Pennsylvania, under authority of The Local Tax Enabling Act of December 31, 1965 (P.L. 1257) and its amendments, as follows:

SECTION 1: Imposition of Tax.

There is hereby levied on each adult person residing within Chapman Township during fiscal year 2023 and each fiscal year thereafter, a per capita tax at the rate of \$5.00. This tax is in addition to all other taxes of any kind or nature heretofore levied by Chapman Township, and shall continue from year to year until duly repealed.

SECTION 2: Exemptions From Tax.

The following shall be exempt from the payment of the tax herein impose:

- a. persons under the age of 18 as of January 1 of each tax year.
- b. non-residents
- c. persons who have die during the tax year
- d. persons over the age of 18 who are full-time high school students.
- e. persons who have paid a local government per capita tax to another jurisdiction.

SECTION 2: Collection.

The Per Capita Tax hereby levied shall be collected by the Receiver of Taxes selected by resolution of the Board of Supervisors of Chapman Township, Snyder County, Pennsylvania, to receive and collect this tax. Where suit is brought for the recovery of this tax, the individual liable therefor shall, in addition, be responsible and liable for the costs of collection.

SECTION 3: Payment of Tax.

The tax levied hereby shall be due and payable to the Receiver of Taxes from and after the thirtieth day following final adoption of this Ordinance for 2023 and on or after January 1 of each calendar year thereafter.

SECTION 4: Interest and Penalties.

Taxes due under this Part shall bear interest at the rate of one (1%) percent per month, or the

fractional part of a month, from December 31 of the year in which the tax is due. A penalty of ten (10%) percent of the amount of the tax shall be added by the Receiver of Taxes and collected from any taxpayer who shall neglect or refuse to pay the tax on or before June 30th of the year in. which the tax is due.

SECTION 5: Recovery of Taxes.

All taxes, interest and penalties due by reason of the provisions of this Part and not paid to the Receiver of Taxes shall be recoverable by the Township as other debts due. the Township are now by law recoverable.

SECTION 6: Use of Revenues.

All taxes, interest and penalties collected or received under the provisions of this Ordinance shall be paid into the general fund for the use and benefit of the Township.

SECTION 7: Jurisdiction.

No provision of this Part shall be construed to provide for the levy and imposition of a tax upon any person not within the taxing power of the Township under the Constitution of the United States and the Constitution and laws of the Commonwealth of Pennsylvania.

SECTION 8: Penalties.

Any person, firm or corporation who shall violate any provision of this Ordinance shall, upon conviction thereof, be sentenced to pay a fine of not more than three hundred (\$300.00) dollars; and/or imprisonment for a term not to exceed ninety (90) days. Every day that a violation of this Ordinance continues shall constitute a separate offense.

SECTION 9: Validity.

The provisions of this Ordinance are severable and if any of its provisions shall be held invalid or unconstitutional, the decisions 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.

SECTION 10. Saving Clause.

A. Nothing contained in this Ordinance shall be construed to empower Chapman Township to levy and collect the tax hereby imposed on any occupation not within the taxing power of Chapman Township under the Constitution of the United States and the Laws of the Commonwealth of Pennsylvania.

B. If the tax hereby imposed under the provisions of this Ordinance shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the Laws of the Commonwealth of Pennsylvania as to any individual, the decision of the

Court shall not affect or impair (1) the right to impose said tax on other individuals and collect the same therefrom; or (2) the validity of the tax so imposed on other individuals, as herein provided.

SECTION 11. Effective Date.

This Ordinance shall become effective thirty (30) days after its enactment and remain in force until duly repealed.

SECTION 12. Authorization.

This Ordinance and the tax imposed hereby is adopted and enacted under and by virtue of the authority contained in The Local Tax Enabling Act of Dec. 31, 1965 (P.L. 1257) as amended.

ADOPTED AND ENACTED this _____ day of _____, 2023.

**CHAPMAN TOWNSHIP
BOARD OF SUPERVISORS**

ATTEST:

Chairman

Secretary

Supervisor

Supervisor

(Township Seal)