

**PART 2**  
**PER CAPITA TAX**

**§24-201. Levy of Tax.**

A per capita tax of \$20 per year be and the same is hereby levied and assessed for this year and every year thereafter upon each resident or inhabitant of the Borough of Philipsburg above the age of 18 years, which tax shall be in addition to all other taxes levied and assessed by the Borough of Philipsburg pursuant to any other laws of the Commonwealth of Pennsylvania.

(Ord. 504, 4/16/1963, §1; as amended by Ord. 770, 12/4/1972; by Ord. 888, 3/2/1981, §1; and by A.O.

**§24-202. Collection by Borough Tax Collector.**

Said tax shall be collected by the duly elected or appointed Tax Collector of Borough taxes for the Borough of Philipsburg in the same manner and at the same time or times as other Borough taxes are collected, as provided by the Local Tax Collection Law, Act of May 25, 1945, P.L. 1050, as amended and supplemented.

(Ord. 504, 4/16/1963, §2)

**§24-203. Tax Duplicate Serves as Warrant for Collection.**

The entry of said per capita tax in the tax duplicate and issuance of said duplicate to the Tax Collector shall constitute his warrant for the collection of said per capita tax hereby levied and assessed.

(Ord. 504, 4/16/1963, §3)

**§24-204. Expenses of Collection; Compensation of Tax Collector.**

The expenses of collection and compensation of the Tax Collector shall be paid and allowed as provided by the Local Tax Collection Law, Act of May 25, 1945, P.L. 1050, as amended and supplemented, which compensation shall be the same as now authorized for the collection of other Borough taxes or as the same may be hereafter fixed, from time to time, by the Borough of Philipsburg for the collection of other Borough taxes.

(Ord. 504, 4/16/1963, §4)

## TAXATION, SPECIAL

### **§24-205. Notice to Taxpayers.**

The Tax Collector shall give notice to the taxpayer at the same time and in the same manner as provided by the Local Tax Collection Law, Act of May 25, 1945, P.L. 1050, as amended and supplemented.

(Ord. 504, 4/16/1963, §5)

### **§24-206. Addition of Names to Duplicate.**

In case the Tax Collector shall at any time find within the Borough of Philipsburg any resident or inhabitant above the age of 18 years whose name does not appear upon the tax duplicate, he shall report the name of such person forthwith to the proper assessor, who shall thereupon certify the name unto the Borough of Philipsburg, which shall promptly certify the same to the Tax Collector reporting said name, whereupon the Tax Collector shall add the name and the assessment of this per capita tax against the person to the duplicate of the Borough of Philipsburg and proceed to collect same.

(Ord. 504, 4/16/1963, §6; as amended by Ord. 770, 12/4/1972)

### **§24-207. Collection by Distress and Sale of Personal Property.**

The Tax Collector shall be and is hereby empowered with the authority to collect said tax by distress and sell all goods and chattels of the taxpayer, as provided therefor by the Local Tax Collection Law, Act of May 25, 1945, P.L. 1050, as amended and supplemented.

(Ord. 504, 4/16/1963, §7)

### **§24-208. Collection from Employers.**

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 or if in possession of unpaid commissions or earnings belonging to any person owing per capita taxes, upon the presentation of written notice and demand containing the name of the taxable 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 60 days thereafter become due or from any unpaid commissions or earnings of any taxable in its or his possession or that shall within 60 days thereafter come unto its or his possession a sum sufficient to pay the respective amount of the per capita taxes and costs shown upon the written notice or demand and to pay the same to the Tax Collector of the Borough of Philipsburg within 60 days after such notice has been given. The employer shall be entitled to deduct not more than 2%

thereof for his expenses for such moneys paid over to the Tax Collector. Upon failure of such employer to make such deductions when properly notified as herein provided, such employer shall forfeit and pay the amount of such tax for each taxable whose taxes are not withheld and paid over to the Tax Collector as herein provided, which amount may be recovered by an action assumpsit in a suit to be instituted by the Tax Collector on behalf of the Borough of Philipsburg.

(Ord. 504, 4/16/1963, §8; as amended by Ord. 888, 3/2/1981, §1)

**§24-209. Accounts of Taxes Collected; Return of Taxes Collected.**

The Tax Collector shall keep a correct account of all per capita taxes collected by authority of this Part. He shall make 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 Borough of Philipsburg by a separate statement at the same time as other taxes are remitted to the Borough of Philipsburg.

(Ord. 504, 4/16/1963, §9)

**§24-210. Discounts and Penalties.**

All taxpayers subject to payment of the per capita taxes herein levied and assessed shall be entitled to a discount of 2% of the amount of such tax upon payment of the whole amount thereof within 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 4 months after the date of the tax notice shall be charged a penalty of 5%, which penalty shall be added to the taxes by the Tax Collector and be collected by him.

(Ord. 504, 4/16/1963, §10)

**§24-211. Legal Authority.**

This Part is enacted under the authority granted by Act of May 25, 1945, P.L. 1050 and Act of December 31, 1965, P.L. 1257.

(Ord. 504, 4/16/1963, §12; as amended by Ord. 770, 12/4/1972)

