

TOWNSHIP OF MIDDLESEX
Cumberland County, Pennsylvania

ORDINANCE NO. 8-91

AN ORDINANCE BY THE BOARD OF TOWNSHIP
SUPERVISORS IN AND FOR MIDDLESEX TOWNSHIP,
CUMBERLAND COUNTY, PENNSYLVANIA, IMPOSING A
TAX ON ALL PERSONS EIGHTEEN YEARS OF AGE OR
OLDER RESIDING IN THE TOWNSHIP OF MIDDLESEX,
AND PROVIDING FOR THE COLLECTION THEREOF

The Board of Township Supervisors in and for the Township
of Middlesex, Cumberland County, Pennsylvania, hereby enacts,
adopts and ordains as follows:

SECTION 1: TITLE AND STATUTORY AUTHORITY.

This Ordinance shall be known and may be cited as the
"Middlesex Township Per Capita Residence Tax Ordinance", and it
is enacted under the Authority of the Local Tax Enabling Act
enacted by the General Assembly of Pennsylvania on December 31,
1965, P.L. 1257, Act No. 511, as amended and supplemented.

SECTION 2: TAX LEVIED; RATE OF TAX.

A residence tax of Five Dollars (\$5.00) per person per
calendar year is hereby levied, assessed and imposed upon each
and every person eighteen (18) years of age or older residing in
the Township of Middlesex each calendar year commencing with the
year beginning January 1, 1992.

SECTION 3: DISCOUNT; PENALTY.

A. Any person paying said tax within two (2) calendar
months after the billing date shall be entitled to a discount of

two per centum (2%) or ten cents (10¢) deducted from the tax.

B. Any person paying said tax after four (4) calendar months after the billing date shall pay a penalty of ten per centum (10%) or fifty cents (50¢) added to the tax.

SECTION 4: COLLECTION.

The duly elected tax collector in and for the Township of Middlesex shall collect the taxes and penalties required under this Ordinance and remit the same to the Township of Middlesex.

SECTION 5: ENFORCEMENT OF COLLECTION.

The tax and penalties due and owing hereunder shall be enforced by all lawful means.

SECTION 6: DISPOSITION OF AMOUNTS RECEIVED.

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

SECTION 7: EFFECTIVE DATE.

This Ordinance shall become effective on January 1, 1992.

SECTION 8: DURATION OF TAX.

This tax shall continue in force on a calendar year basis from year to year hereafter until repealed or amended.

SECTION 9: SEVERABILITY.

In the event that any part, provision, section or clause of this Ordinance shall be held to be invalid, such invalidity shall not affect, impair or invalidate any remaining part,

provision, section or clause of this Ordinance or other ordinances affected by this Ordinance, it being the express intention of the Board of Township Supervisors of Middlesex Township that such remainder shall be and remain in full force and effect.

SECTION 10: RELATIONSHIP TO OTHER ORDINANCES.

All other prior ordinances or parts of ordinances inconsistent with the provisions of this Ordinance shall be and the same are hereby repealed.

ENACTED AND ORDAINED this 20th day of December, 1991.

BOARD OF TOWNSHIP SUPERVISORS
OF MIDDLESEX TOWNSHIP

By Robert M. Esplay
Chairman

ATTEST:

John S. Blain
Township Secretary

(Township Seal)