

PART 2

PER CAPITA TAX

§ 201. DEFINITIONS.

Unless otherwise expressly stated, the following terms shall have, for the purpose of this Part, the meaning herein indicated:

PERSON - any male or female natural person.

TAXPAYER - includes any person required hereunder to pay the per capita tax.

(Ord. 264, 6/6/1966, § 1)

§ 202. IMPOSITION OF TAX.

A per capita tax of \$5 upon each and every resident of the Borough of Portage over 18 years of age, which tax shall be in addition to all other taxes levied and assessed by the Borough of Portage pursuant to any other law of the Commonwealth of Pennsylvania, is hereby levied and assessed for the calendar year 1973 and for each calendar year thereafter.

(Ord. 264, 6/6/1966, § 2; as amended by Ord. 299, 11/6/1972, § 2)

§ 203. COLLECTION OF TAX.

Collection of said tax herein imposed shall be made by the Tax Collector of the Borough of Portage in the same manner and at the time as other taxes are collected as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

(Ord. 264, 6/6/1966, § 3)

§ 204. BOND.

The Tax Collector shall give bond secured and conditioned for the collection and payment of such taxes as provided by law for other Borough taxes.

(Ord. 264, 6/6/1966, § 4)

§ 205. TAX DUPLICATES.

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. 264, 6/6/1966, § 5)

§ 206. NOTICE TO TAXPAYERS.

The Tax Collector shall give notice to the taxpayers at the same time and in the same manner as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

(Ord. 264, 6/6/1966, § 6)

§ 207. DISCOUNT; PENALTY.

All taxpayers subject to the payment of the per capita tax herein levied and assessed shall be entitled to a discount of 2% of the amount of such tax upon making 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. The unpaid balance shall bear interest at the rate of 6% per annum.

(Ord. 264, 6/6/1966, § 7)

§ 208. TAX COLLECTOR'S STATEMENT.

The Tax Collector shall keep a correct amount of all per capita tax collected by authority of this Part and shall remit the said taxes to the Treasurer of the Borough of Portage, by separate statements at the same time as other taxes are remitted.

(Ord. 264, 6/6/1966, § 8)

§ 209. AUTHORITY OF TAX COLLECTOR.

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 of 1945, as amended and supplemented, and to sue for this recovery of taxes due and unpaid under this Part. Where suit is brought for the recovery of any such tax the persons liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed. In the collection of any judgment for such delinquent tax the defendant therein shall not be entitled to the benefit of any exemption, appraisal law or stay of execution.

(Ord. 264, 6/6/1966, § 9)

§ 210. 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 or demand containing the name of the taxable and the amount of the tax due. Upon the presentation of such 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, a sum sufficient to pay the respective amount of the per capita taxes and the Tax Collector of the Borough of Portage, within 60 days after such notice shall be given. The employer shall be entitled to deduct not more than 2% 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 as herein provided, which amount maybe recovered by an action of assumpsit in a suit to be entered by the Tax Collector on behalf of the Council of the Borough of Portage.

(Ord. 264, 6/6/1966, § 10)

§ 211. LOCAL TAX COLLECTION LAW.

It is the intent of this Part 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 Collection Law of 1945, as amended and supplemented.

(Ord. 264, 6/6/1966, § 11)

§ 212. COMPENSATION OF TAX COLLECTOR.

The Tax Collector shall receive as compensation for the collection of any taxes and penalties herein imposed, 5% of all amounts collected under the terms and provisions of this Part, except costs and penalties as hereinbefore provided.

(Ord. 264, 6/6/1966, § 12; as amended by Ord. 3-2004, 6/7/2004, § 1)