

ALBURTIS CODIFIED ORDINANCES

Chapter 83

Per Capita Tax

Chapter 83 — Per Capita Tax

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Article I — Title, Authority, and Duration

§ 83-101 Short Title.

This Chapter shall be known, and may be cited, as the “Alburtis Per Capita Tax Ordinance.”

[Ord. 415 10-29-2003]

§ 83-102 Authority.

This Chapter is enacted under the authority granted by the Local Tax Enabling Act, 53 PA. STAT. ANN. § 6901 *et seq.*

[Ord. 415 10-29-2003]

§ 83-103 Duration.

This Chapter shall be effective on April 6, 1966, and shall continue in effect on a calendar year basis without annual reenactment unless the rate of the tax is subsequently changed.

[Ord. 415 10-29-2003]

Article II — Imposition of Tax

§ 83-201 In General.

An annual per capita tax of Ten Dollars (\$10.00) is hereby levied and assessed upon each resident of the Borough of Alburtis eighteen (18) years of age and over, which tax shall be for general Borough purposes and in addition to all other taxes levied and assessed by the Borough of Alburtis pursuant to any laws of the Commonwealth of Pennsylvania.

[Ord. 415 10-29-2003]

§ 83-202 Tax Also Imposed by East Penn School District.

It is the intent of this Chapter that the entire burden of the tax imposed herein on a person shall not exceed the limitations prescribed in the Local Tax Enabling Act, 53 PA. STAT. ANN. § 6901 *et seq.*, so that if the East Penn School District shall impose or hereafter shall impose a per capita tax on the same person, then the tax levied by the Borough under the authority of that Act shall, during the time such duplication of the tax exists, be one-half (1/2) of the maximum rate permitted by law, and such one-half (1/2) rate shall become effective without any action on the part of the Borough; *provided*, however, that the Borough and the East Penn School District may agree that, instead of limiting their respective rates to one-half (1/2) of the maximum rate permitted by law, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under the Local Tax Enabling Act.

[Ord. 420 01-28-2004]

Article III — Tax Collector

§ 83-301 Definition.

For purposes of this Chapter, the term “Tax Collector” shall mean the person designed by Council to collect the tax imposed under this Chapter. In the absence of any specific designation, the Borough Manager shall be the Tax Collector. After any tax under this Chapter shall be due and unpaid for a period of at least nine (9) months, the Tax Collector may delegate his/her duties and authority to collect such delinquent tax to a collection agency approved by Council.

[Ords. 415 10-29-2003, 420 01-28-2004, 463 11-14-2007, 526 01-28-2015]

§ 83-302 Bond.

The Tax Collector shall give such bond secured and conditioned for the collection and payment of taxes under this Chapter as required by Council, at the expense of the Borough.

[Ords. 415 10-29-2003, 420 01-28-2004]

§ 83-303 Audit.

The books, accounts, and records of the Tax Collector shall be audited, adjusted, and settled in the manner prescribed by law for the auditing, adjusting, and settling of accounts of persons receiving or expending funds of the Borough (other than taxes on earned income).

[Ords. 415 10-29-2003, 420 01-28-2004]

Article IV — Administration

§ 83-401 Tax Bills; Due Date.

(a) **Bills.** The Tax Collector shall send tax bills to each person liable for the payment of the tax imposed under this Chapter on or before February 1 of each year. Failure to receive a bill from the Tax Collector shall not relieve any person of his obligation to pay the tax due under this Chapter.

(b) **Due Date.** The tax due under this Chapter for any particular calendar year shall be paid (received by the Tax Collector) on or before March 31 of that year. In the case of any person who becomes a resident of the Borough after February 1 of a given year, the tax for that year shall be paid within sixty (60) calendar days after the person becomes a resident of the Borough.

[Ords. 415 10-29-2003, 420 01-28-2004]

§ 83-402 Discount for Early Payment.

A discount of two percent (2%) shall be deducted from the amount of tax due under this Chapter if the tax is paid and received by the Tax Collector on or before the last day of February of the year for which it is due. (In the case of a person who becomes a resident of the Borough after February 1 of a given year, the discount shall be granted for payment received within thirty (30) calendar days after the person becomes a resident of the Borough.)

[Ords. 415 10-29-2003, 420 01-28-2004]

§ 83-403 Collection by Distress and Sale.

In case of the neglect or refusal of any person to make payment of the amount of any tax due by him under this Chapter, the Tax Collector shall have power, after two (2) months from the date of the tax bill, to levy the amount of such tax, any penalty due thereon, and costs (not exceeding costs and charges allowed constables for similar services), by distress and sale of the goods and chattels of such delinquent, wherever situate or found, upon giving at least ten (10) days' public notice of such sale, by posting ten (10) written or printed notices, and by one advertisement in a newspaper of general circulation published in Lehigh County. No failure to demand or collect any taxes by distress and sale of goods and chattels shall invalidate any return made, or lien filed for nonpayment of taxes, or any tax sale for the collection of taxes.

[Ords. 415 10-29-2003, 420 01-28-2004]

§ 83-404 Collection from Employer of Taxpayer or Spouse.

(a) **In General.** The Tax Collector shall have the power and authority to demand, receive, and collect per capita taxes from corporations, political subdivisions, associations, companies, firms, or individuals employing persons owing delinquent per capita taxes, or whose spouse owes delinquent per capita taxes, or if in possession of unpaid commissions or earnings belonging to any person owing delinquent per capita taxes or whose spouse owes delinquent per capita taxes, upon the presentation of written notice and demand certifying that the information contained therein is true and correct and containing the name of the taxable or spouse thereof 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 sixty (60) days thereafter become due, or from any unpaid commissions or earnings of any taxable in its or his possession or that shall within sixty (60) days thereafter come into 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 within sixty (60) days after such notice shall have been given. If the employer is the Commonwealth of Pennsylvania, or any of its boards, authorities, agencies, or commissions, the provisions of 53 PA. STAT. ANN. § 6920 shall apply.

(b) **Maximum Deduction.** No more than ten percent (10%) of the wages, commissions, or earnings of the delinquent taxpayer or spouse thereof may be deducted at any one time for delinquent taxes.

(c) **Employer Administrative Expenses.** The employer shall be entitled to deduct not more than two percent (2%) for his expenses for such moneys paid over to the Tax Collector.

(d) **Default by Employer.** 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 such taxable whose taxes are not withheld and paid over to the Tax Collector as herein provided, or that are withheld and not paid over, together with a penalty of ten percent (10%) added thereto, which amount may be recovered by a civil action in a suit to be instituted by the Tax Collector on behalf of the Borough.

(e) **Collection Against Spouse.** The Tax Collector shall not proceed against a spouse or his employer until he has pursued collection remedies against the delinquent taxpayer and his employer under this Section.

(f) **Prior Notice to Taxpayer.** At least fifteen (15) days prior to the presentation of a written notice to an employer under subsection (a), the Tax Collector shall notify the taxpayer owing the delinquent tax by registered or certified mail that a written notice and demand shall be presented to his employer unless such tax is paid. The return receipt card for certified or registered mail shall be marked delivered to addressee only, and the cost of notification by certified or registered mail shall be added to the costs for collecting taxes.

§ 83-405 Record of Collections; Payment to Treasurer.

The Tax Collector shall keep a correct account of all per capita taxes collected by authority of this Chapter, including 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 by a separate statement.

[Ords. 415 10-29-2003, 420 01-28-2004]

Article V — Penalties

§ 83-501 Late Payment Penalty.

A penalty of ten percent (10%) shall be charged for all tax bills not paid by the due date but which are paid and received by the Tax Collector within thirty (30) calendar days after the due date. An additional penalty of one percent (1%) for each month or fraction thereafter shall be charged until the tax is paid and received by the Tax Collector.

[Ords. 415 10-29-2003, 420 01-28-2004]

Appendix

¶ 83-A Disposition of Ordinance 120.

Ordinance 120 was the last Per Capita Tax Ordinance enacted under the authority of the 1947 “Tax-Anything” Act, which required annual ordinances. Ordinance 120 was enacted for calendar year 1966. Ordinance 128 re-enacted the provisions of Ordinance 120 under the authority of the Local Tax Enabling Act for calendar year 1967 and succeeding years.

<u>Ordinance 120</u>	<u>1981 Code</u>	<u>2003 Codified Ordinances</u>
§ 1	§ 117-1	§ 83-201
§ 2	§ 117-2	§ 83-301
§ 3	§ 117-3	§ 83-302
§ 4	§ 117-4	§ 83-303
§ 5	§ 117-5	§ 83-304
§ 6	§ 117-6	§ 83-401
§ 7	§ 117-7	§ 83-402
§ 8	§ 117-8	§ 83-403

<u>Ordinance 120</u>	<u>1981 Code</u>	<u>2003 Codified Ordinances</u>
§ 9	§ 117-9	§ 83-404
§ 10	§ 117-10	§ 83-405
§ 11	§ 117-11	§ 83-501
§ 12	§ 117-12	§ 83-305
§ 13 (repealer)		
§ 14 (severability)		
§ 15	§ 117-13	§ 83-103

¶ 83-B Disposition of 1981 Code, Chapter 117, Article I.

<u>1981 Code</u>	<u>2003 Codified Ordinances</u>
§ 117-1	§ 83-201
§ 117-2	§ 83-301
§ 117-3	§ 83-302
§ 117-4	§ 83-303
§ 117-5	§ 83-304
§ 117-6	§ 83-401
§ 117-7	§ 83-402
§ 117-8	§ 83-403
§ 117-9	§ 83-404
§ 117-10	§ 83-405
§ 117-11	§ 83-501
§ 117-12	§ 83-305
§ 117-13	§ 83-103

¶ 83-C Source Ordinances.

The following ordinances are the source of the text in this Chapter 83. This list does not include the annual ordinances prior to Ordinance 120 listed in ¶ 83-D, or the ordinances listed in ¶ 83-E which confirm the tax for a particular year.

Note that beginning with Ordinance 200 in the list in ¶ 83-E, the penalty provisions were implicitly changed from that found in Ordinance 120 § 11. General Code Publishers Corp. reflected this as an amendment to 1981 Code § 117-11, stated to be made by Ordinance 216, but actually included in the annual tax ordinances listed in ¶ 83-E from Ordinance 200 through Ordinance 323. Borough Council never adopted a formal amendment along those lines to Ordinance 120 § 11 or 1981 Code § 117-11. Codified Ordinances § 83-501 enacts the changed penalty provisions from those annual ordinances in place of the language originally found in Ordinance 120 § 11 and 1981 Code § 117-11 as originally adopted by Ordinance 215.

In addition, beginning with Ordinance 284 in the list in ¶ 83-E, the per capita tax rate was changed to \$10.00, although Code § 117-1 was not formally amended from its \$5.00 rate. The new \$10.00 rate was formally enacted each year in the annual tax ordinance from Ordinance 284 through Ordinance 402. Codified Ordinances § 83-201 enacts the \$10.00 tax rate in place of the \$5.00 rate from Code § 117-1.

Ordinance 120	03-07-1966
Ordinance 128	01-16-1967
Ordinance 215	11-11-1981
Ordinance 415	10-29-2003
Ordinance 420	01-28-2004
Ordinance 463	11-14-2007
Ordinance 526	01-28-2015

¶ 83-D Annual Ordinances Under The 1947 “Tax-Anything” Act.

1951	Ordinance 55	01-02-1951
1952+	Ordinance 60	01-07-1952
1957	Ordinance 70 and Ordinance 72	03-04-1957
1958	Ordinance 74	03-04-1958
1959	Ordinance 81	03-02-1959
1960	Ordinance 85	03-07-1960
1961	Ordinance 92	03-06-1961
1962	Ordinance 96	03-05-1962
1963	Ordinance 102	03-04-1963
1964	Ordinance 107	03-02-1964
1965	Ordinance 113	03-01-1965
1966	Ordinance 120	03-07-1966

¶ 83-E Annual Ordinances Confirming Tax.

1968	Ordinance 134	02-19-1968
1972	Ordinance 158	01-03-1972
1973	Ordinance 161	01-02-1973

1974	Ordinance 165	01-07-1974
1975	Ordinance 169	12-30-1974
1976	Ordinance 175A	12-29-1975
1977	Ordinance 181	12-30-1976
1978	Ordinance 188	12-30-1977
1979	Ordinance 200	12-28-1978
1980	Ordinance 205	12-28-1979
1981	Ordinance 209	12-30-1980
1982	Ordinance 216	12-23-1981
1983	Ordinance 224	12-29-1982
1984	Ordinance 227	12-29-1983
1985	Ordinance 237	12-12-1984
1986	Ordinance 243	12-11-1985
1987	Ordinance 250	12-29-1986
1988	Ordinance 258	12-30-1987
1989	Ordinance 267	12-26-1988
1990	Ordinance 278	12-27-1989
1991	Ordinance 284	12-26-1990
1992	Ordinance 288	12-30-1991
1993	Ordinance 296	12-30-1992
1994	Ordinance 305	12-29-1993
1995	Ordinance 314	12-28-1994
1996	Ordinance 323	12-27-1995
1997	Ordinance 345	12-30-1996
1998	Ordinance 355	12-29-1997
1999	Ordinance 362	12-30-1998
2000	Ordinance 378	12-29-1999
2001	Ordinance 384	12-27-2000

2002	Ordinance 393	12-26-2001
2003	Ordinance 402	12-23-2002
2004	Ordinance 418	12-29-2003
2005	Ordinance 431	12-29-2004
2006	Ordinance 442	12-28-2005
2007	Ordinance 452	12-27-2006
2008	Ordinance 468	12-26-2007
2009	Ordinance 475	12-29-2008
2010	Ordinance 486	12-30-2009
2011	Ordinance 492	12-29-2010
2012	Ordinance 500	12-28-2011
2013	Ordinance 508	12-26-2012
2014	Ordinance 514	12-23-2013
2015	Ordinance 523	12-29-2014
2016	Ordinance 532	12-30-2015
2017	Ordinance 535	12-28-2016
2018	Ordinance 542	12-27-2017
2019	Ordinance 552	12-26-2018
2020	Ordinance 559	12-23-2019
2021	Ordinance 564	12-30-2020
2022	Ordinance 569	12-29-2021
2023	Ordinance 576	12-28-2022
2024	Ordinance 583	12-27-2023
2025	Ordinance 591	12-23-2024
2026	Ordinance 602	12-29-2025