

Resolution 2/14/67 Occupational Tax
WB-111
NOTICE 2/14/67

The Board of Supervisors of West Bradford Township intends to consider the following resolution at its regular monthly meeting to be held February 14, 1967, at the Marshallton Fire House at 8:00 P.M.

RESOLUTION

A RESOLUTION OF THE TOWNSHIP OF WEST BRADFORD, CHESTER COUNTY, PENNSYLVANIA, IMPOSING A TAX FOR GENERAL REVENUE PURPOSES UPON THE OCCUPATIONS OF ALL NATURAL PERSONS WHO PHYSICALLY RESIDE WITHIN THE SAID TOWNSHIP, PROVIDING FOR THE COLLECTION OF SAID TAX AND FOR PENALTIES FOR THE NON-PAYMENT THEREOF

BE IT RESOLVED by the Board of Supervisors of West Bradford Township, Chester County, Pennsylvania, as follows:

SECTION ONE: Pursuant to the authority contained in The Local Tax Enabling Act, Act No. 511 of the 1965 Session of the Pennsylvania General Assembly, approved December 31, 1965, a tax for the purpose of providing revenue for general township purposes is hereby levied, assessed and imposed on the occupations of all persons physically residing within said Township of West Bradford at any time during the fiscal year beginning January 1, 1967 and ending December 8, 1967, and being of the age of twenty-one (21) years or older, at the rate of twenty-five one-hundredths per cent (.25%) which is twenty-five mills per dollar of the occupational assessment of said taxables as determined by the Chester County Occupational Assessment list for said township.

SECTION TWO: This occupation tax shall be in addition to all other property, per capita, personal and other taxes levied by the said township and shall be collected by the duly elected or appointed Tax Collector for the said township in the same manner and at the same time as other township taxes are collected.

SECTION THREE: Every husband against whose wife said occupation tax is levied shall be liable for the payment of said tax. Collection thereof from said husband may be made and enforced in the manner provided by law for the collection and enforcement of other taxes owing by such husband, including the collection thereof from the husband's employer.

SECTION FOUR: As soon as this occupation tax is levied and assessed by the township, the Secretary shall compute and add the amount of the tax levied hereunder to the township tax duplicate furnished to the Tax Collector, and such entry shall constitute his warrant for collection of the same.

SECTION FIVE: The Tax Collector shall be entitled to the same compensation for the collection of this tax as he receives for the collection of other township taxes and shall remit such collected taxes to the Treasurer of the township by a separate statement at the same time as other taxes are remitted to the township.

SECTION SIX: All taxpayers subject to the payment of this occupation tax herein levied and assessed shall be entitled

to a discount of two (2%) per cent of the amount of said tax upon making payment of the whole amount thereof within two (2) months after the date of tax notice. All taxpayers who fail to make payment of any such taxes for a period of four (4) months after the date of the notice shall be charged a penalty of five (5%) per cent, which penalty shall be added to the taxes by the Tax Collector and collected by him.

SECTION SEVEN: The tax imposed hereby shall be collected from every natural person subject to said tax, notwithstanding the fact that the name of any such person shall not appear on the list of persons subject to taxation within the said township furnished to said Tax Collector and notwithstanding the fact that no notice by mail or otherwise shall have been given to such person of the fact that he or she is liable for the payment of said tax. The names of any such person shall be added to the duplicate of the Tax Collector in the manner now provided by law for the per capita tax of said township.

SECTION EIGHT: The provisions of this resolution are severable, and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such provision shall not affect or impair any of the remaining sections, clauses or sentences. It is hereby declared to be the intent of the Board of Supervisors of the Township of West Bradford that this resolution would have been adopted if such illegal, invalid or unconstitutional sections, clauses or sentences had not been included therein.

SECTION NINE: This resolution and the tax hereby levied shall be effective during the year 1967 and shall remain in effect for a period of one (1) year from December 31, 1967.

TOWNSHIP OF WEST BRADFORD

In the judgment of the township officials, the above referred to tax is necessary in order to provide the revenue which will be required to meet general township expenses during the year 1967. The amount of revenue estimated to be derived from the tax is \$5,000.00.

Horace W. Rodgers
Secretary

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Horace W. Rodgers, Secretary
Glenside Avenue
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