

# WASHINGTON TOWNSHIP

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Leon L. Lutz-Chairman / Wendell S. Gainer, Jr.-Vice-Chairman / Lynn A. Brown-Supervisor

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## **RESOLUTION 2020-6**

### **RESOLUTION OF THE BOARD OF SUPERVISORS OF WASHINGTON TOWNSHIP, SCHUYLKILL COUNTY, PENNSYLVANIA ADOPTING REGULATIONS FOR THE ADMINISTRATION AND ENFORCEMENT OF PER CAPITA TAX ORDINANCE NO. 2012-101**

WHEREAS, the Board of Supervisors of Washington Township, Schuylkill County, Pennsylvania enacted on December 17, 2012 Ordinance No. 2012-101 imposing a per capita tax of \$10.00 upon each resident or inhabitant of Washington Township, Schuylkill County, Pennsylvania, 18 years of age or older; and

WHEREAS, authority to promulgate such rules and regulations is conferred by "The Local Tax Enabling Act", the Act of December 31, 1965, P.L. 1257, as amended (53 P.S. Section 6901 et seq., as amended); and

WHEREAS, the Board of Supervisors of Washington Township, Schuylkill County, Pennsylvania deems it to be necessary and in the public interest to establish rules and regulations in order to administer and enforce the provisions of Ordinance No. 2012-101.

### **PER CAPITA TAX REGULATIONS**

#### **SECTION 1. PER CAPITA TAX**

As a result of Ordinance No. 2012-101 an annual per capita tax of \$10.00 has been imposed upon each resident or inhabitant of the Township of Washington, 18 years of age and older, commencing with the year of 2013 and continuing annually thereafter.

#### **SECTION 2. RESIDENCE**

Any person who resides in Washington Township during any portion of any such calendar year shall be liable for payment of the per capita tax for that year.

### SECTION 3. DISCOUNT AND PENALTY PERIODS

The per capita tax shall be due and payable on or before December 31 of each calendar year. If said tax is paid before June 30, a discount of 2% shall be given and if said tax is paid after September 30, a penalty of 10% shall be added. After December 31 the tax shall become delinquent.

### SECTION 4. DELINQUENT TAXES

All per capita taxes not paid by December 31 of each year shall become delinquent and shall be handed over to the delinquent tax collector for collection.

### SECTION 5. ADMINISTRATION

- (A) Bills- Annually on or before March 1 of each year the Schuylkill County Tax Claim Bureau shall prepare per capita bills which shall be distributed to the tax collector. The cost of preparing the bills shall be shared between the County and the Township on a 50 percent basis.
- (B) Tax Collector's Report- the tax collector's report shall be completed bi-monthly.
- (C) Tax Collector's Salary- The tax collector's salary shall be set by the Board of Supervisors and shall be administered similarly to the Township property tax. The compensation rate for the 2020 collection shall be five (5) percent of the moneys collected and remitted to the Township.

### SECTION 6. EXEMPTIONS

- (A) Income is less than \$5000 from ALL sources.
- (B) Active military status for six (6) months or more.
- (C) Non-resident for six (6) months or less.
- (D) Eighteen year of age and a full-time student attending public or private grammar school (grades K-12)

### SECTION 7. PENALTY FOR FAILURE TO PAY

Any person not paying the tax imposed by Ordinance 2012-101 when the same becomes due and payable shall be subject to fees and costs of collection by a third party collection agency.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors that these per capita tax regulations are hereby adopted; and FURTHER BE IT RESOLVED, that the vote on this resolution be duly recorded and entered upon the minutes upon the Board of Supervisors; all foregoing having been duly resolved this \_\_\_\_\_ day of February 2020, by the Board of Supervisors of Washington Township, Schuylkill County, Pennsylvania, in lawful session duly assembled.

TOWNSHIP OF WASHINGTON

By: \_\_\_\_\_  
Leon L. Lutz- Board Chairman

By: \_\_\_\_\_  
Wendell S. Gainer, Jr.- Vice-Chairman

By: \_\_\_\_\_  
Lynn A. Brown- Supervisor

Attest:

\_\_\_\_\_  
Dawn A. Koch- TM/Sec.-Treas.                      Date