

ORDINANCE NO. 100

AN ORDINANCE IMPOSING A PER CAPITA TAX OF \$10.00 UPON EACH
RESIDENT OR INHABITANT OF WASHINGTON TOWNSHIP, FRANKLIN COUNTY,
PENNSYLVANIA, 18 YEARS OF AGE OR OLDER

WHEREAS, the Board of Supervisors of Washington Township deems it to be in the best interest and general welfare of the citizens and residents of this Township to establish a per capita tax in order to raise revenue for maintenance of necessary Township services; and

WHEREAS, authority to enact an Ordinance imposing such tax is conferred by "The Local Tax Enabling Act," the Act of December 31, 1965, P.L. 1257, as amended (53 P.S. ~6901 et seq., as amended).

NOW, THEREFORE, be it enacted and ordained, and it is enacted and ordained, by the Board of Supervisors of this Township as follows:

SECTION 1: IMPOSITION OF TAX

An annual per capita tax of \$10.00 is hereby imposed upon each resident or inhabitant of the Township of Washington, County of Franklin, Commonwealth of Pennsylvania, 18 years of age and older, commencing with the year of 1987 and continuing annually thereafter.

At the time of the enactment of this Ordinance, the Waynesboro Area School District has already imposed a like \$10.00 per capita tax. Due to the duplication of said tax as a result of the tax imposed by this Ordinance, the amount of the tax levied under this Ordinance shall be \$5.00 for so long as said duplication exists.

SECTION 2: ADMINISTRATION

The Township Manager shall make necessary and appropriate arrangements for the assessment and collection of the tax hereby imposed including, but not limited to, entering a joint agreement with the Waynesboro Area School District for the collection of the tax hereby imposed. The Board of Supervisors may by resolution adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this Ordinance.

SECTION 3: CERTIFIED COPIES

The Township's Secretary is directed to file a certified, typewritten copy of this Ordinance with the Bureau of Municipal Affairs of the Department of Internal Affairs within fifteen (15) days after this Ordinance becomes effective.

SECTION 4: SEVERABILITY

If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holdings shall not affect the validity of the remaining portions hereof. It is hereby declared to be the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid section, subsection, sentence, clause, phrase or portion not been included herein.

SECTION 5: CONFLICTING ORDINANCES

Any prior Ordinance inconsistent with the provisions of this Ordinance is hereby repealed to the extent of the conflict.

SECTION 6: EFFECTIVE DATE

This tax shall become effective January 1, 1987.

ENACTED AND ORDAINED this 22nd day of December, 1986, in lawful session duly assembled.

ATTEST:

TOWNSHIP OF WASHINGTON, FRANKLIN COUNTY, PENNSYLVANIA

By *William M. Mull*
Chairman, Board of Supervisors

Juanita L. Kuslerman
Secretary