

ORDINANCE IMPOSING PER CAPITA TAX  
UNDER THE LOCAL TAX ENABLING ACT

The Township of Franklin hereby ordains as follows:

1. That a per capita tax of five (\$5.00) dollars is hereby levied and assessed against each resident or inhabitant over eighteen (18) years of age of the Township of Franklin, Erie County, Pennsylvania, which tax is for the fiscal year commencing January 1, 1973 and ending December 31, 1973.
2. Every husband against whose wife a per capita tax is levied shall be liable for the payment of such tax.
3. Collection of delinquent per capita taxes may be made and enforced in the manner provided by law for the collection and enforcement of payment of other taxes as well as from the employers of the taxpayer, or the taxpayer's husband, as provided in Sections 18, 19, 20 and 21 of the "Local Tax Enabling Act", as amended, P.L. 511, December 31, 1965, which sections are incorporated herein by reference.
4. This levy shall continue in force on a fiscal year basis as provided in Section 4 of the Local Tax Enabling Act.
5. The Township Supervisors hereby reserve the right to grant exemptions from the payment of said tax and to promulgate regulations for the processing of claims for exemption as set forth in Section 1 of the Local Tax Enabling Act as amended by Act 33 of 1971.

6. This tax is levied under the authority of the "Local Tax Enabling Act", as amended, P. L. 511, December 31, 1965; 53 Pa. Stat. Ann., Section 6901, et. seq.

7. The provisions of this ordinance are severable. If any part of this ordinance is declared to be unconstitutional, illegal or invalid, or invalid as to any person or class of persons, the validity of the remaining provisions shall be unaffected thereby. It is the intention of the Township of Franklin that this ordinance would have been adopted had such unconstitutional, illegal, or invalid part not been included herein and said levy shall apply as written to all persons who are lawful subjects of this levy.

ATTEST:

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Secretary

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Supervisors of Franklin Township

Enacted and Approved this 29th day of December, 1972.