

ORDINANCE NO. 259
DUBLIN BOROUGH, BUCKS COUNTY, PENNSYLVANIA

AN ORDINANCE OF THE BOROUGH OF DUBLIN IMPOSING AN ANNUAL PER CAPITA TAX ON RESIDENTS AND INHABITANTS AND FOR THE COLLECTION THEREOF; AND PRESCRIBING PENALTIES FOR VIOLATION.

The Borough of Dublin hereby ordains:

SECTION 1: Authority for Enactment.

This ordinance is enacted under authority of the Local Tax Enabling Act, P.L. 1257, No. 511, December 31, 1965, 53 P.S. §6901 et. seq., as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania.

SECTION 2: "Resident" Defined.

The word "resident" as used in this ordinance shall mean every adult 18 years of age or older who lives within the Borough of Dublin.

SECTION 3: Imposition of Tax.

Every resident shall pay \$10.00 for the calendar year 2005 and each year thereafter; provided, the tax hereby imposed shall not be levied upon any resident whose total income during the taxable year is any figure less than or equal to \$10,000.00.

SECTION 4: Collection.

All taxes shall be collected by an individual or collection entity appointed by Resolution by the Borough.

(a) The Borough, shall, by resolution appoint an individual or collection entity to accept and receive payments of the tax and to keep a record thereof showing the amount received by him or her from each resident, together with the date the tax was received.

(b) The Borough shall, by resolution, prescribe, adopt and promulgate rules and regulations relating to any matter pertaining to the administration and enforcement of this chapter. Any person aggrieved by any decision of the Borough shall have the right to appeal to the Court of Common Pleas of Bucks County as in other cases provided.

SECTION 5: Penalty.

Any resident or inhabitant who fails or refuses to pay the tax or to render accurate information to an assessor concerning his residence or age, shall, upon conviction thereof, be sentenced to pay a fine not less than \$25.00 and not more than \$600.00 and in default of payment, to imprisonment for a term not to exceed 30 days.

SECTION 6: Repealer.

All ordinances or parts of ordinances which are inconsistent herewith are hereby repealed.

SECTION 7: Severability.

If any sentence, clause, section or part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this ordinance. It is

hereby declared as the intent of the Borough of Dublin that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 8: Effective Date.

This ordinance shall become effective January 1, 2005.

ENACTED and ORDAINED by the Borough of Dublin Council this

13th day of December, 2004.

DUBLIN BOROUGH COUNCIL

BY: [Signature]
Robert Pellegrino
President



Attest: [Signature]
Paul A. Williams
Secretary

APPROVED THIS 13th DAY OF December,
2004.

[Signature]
Kent K. Moore
Mayor