
ARTICLE 315
Per Capita Tax

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EDITOR'S NOTE: Act 160 of 1967 removes from Act 511, the Local Tax Enabling Act, the provisions of Section 4.5 and 7 of the Act relating to the annual re-enactments of taxes and specifies that every tax levied under the provisions of the Act would continue in force on a calendar or fiscal year basis without annual re-enactment unless the rate of the tax was subsequently changed.

CROSS REFERENCES

City Clerk: Article 127
Finance Director: Article 117

315.01 DEFINITIONS

The following words and phrases, when used in a provision of this Article, unless otherwise distinctly expressed herein or manifestly incompatible with the intent of the particular provisions, shall be construed as follows:

- a.) "City:" The City of Franklin, or the municipal limits of the City of Franklin, as the context shall indicate. (Ord. 13 of 1968, Art. I, Sect. 1(c), Passed 12-30-68)
- b.) "Finance Director:" The Finance Director of the City of Franklin.
- c.) "Fiscal Year:" The fiscal year of the city which begins on the first day of January of each calendar year. (Ord. 13 of 1968, Art. I, Sect. 1(f), Passed 12-30-68)
- d.) "Person:" A natural person, partnership, limited partnership, firm, association and corporation; and the singular shall include the plural and the masculine shall include the feminine and neuter. (Ord. 13 of 1968, Art. I, Sect. 1(l), Passed 12-30-68)

- e.) "Resident:" A person 18 or more years of age residing within the City. (Ord. 13 of 1968, Art. IV, Sect. 1(a), Passed 12-30-68; Ord. 3 of 1973, Sect. 2, Passed 1-22-73)

315.02 TAX LEVIED

A per capita tax be, and is hereby, levied for general revenue purposes of the City for the fiscal year 1969 and each subsequent fiscal year thereafter in the sum of Five (\$5.00) Dollars on all residents of the City. (Ord. 13 of 1968, Art. VI, Sect. 2, Passed 12-30-68)

315.03 POWERS OF FINANCE DIRECTOR

The Finance Director of the city shall, and is hereby authorized and empowered to:

- a.) Demand, collect and receipt for the tax hereby levied, together with all interest and penalties thereon and all fines imposed for a violation of the provisions of this Article.
- b.) Keep a permanent record evidencing the identity of the person liable for the payment of the tax, the amount of tax and any interest and penalties thereon, and the amount and date of payments.
- c.) Administer and enforce the provisions of this Article and for said purpose adopt, promulgate and enforce standing or temporary administrative rules and regulations pertaining to the administration of the provisions of this Article, including the form, filing, examination, verification, re-examination and correction of all returns; the examination of records of a person liable or alleged to be liable to pay a tax; proceedings to determine if a tax, or a balance of a tax, is due; refunds; and all other matters pertaining to the administration and enforcement of the provisions of this Article.

(Ord. 13 of 1968, Art. VII, Sect. 2, Passed 12-30-68)

315.04 DUTIES OF CITY CLERK

The Clerk of the City shall, and is hereby authorized and empowered to do and perform all acts expressly or inferentially directed by the provisions of this Article, and all acts directed by the Finance Director to assist in and effect the administration and enforcement of the provisions of this Article and rules promulgated by the Finance Director pertaining thereto. (Ord. 13 of 1968, Art. VII, Sect. 4, Passed 12-30-68)

315.05 INTEREST AND PENALTIES

If the tax levied hereby is not paid when due, interest shall become due thereon at the rate of six (6%) percent per annum, and a penalty of one (1%) percent of the tax shall be added each month during the period the tax remains unpaid. (Ord. 13 of 1968, Art. VIII, Sect. 1, Passed 12-30-68)

315.06 ACTION TO RECOVER UNPAID TAXES

The Finance Director of the City may institute an action or actions in the name of the City to recover unpaid taxes hereby levied, interest thereon, and penalties hereby imposed. (Ord. 13 of 1968, Art. VIII, Sect. 2, Passed 12-30-68)

315.07 PAYMENT UNDER PROTEST

The Finance Director is authorized to accept the payment of the tax hereby levied under protest if the taxpayer shall in writing dispute either the validity of the tax or the accuracy of the amount assessed. If it is subsequently determined by proceedings instituted within one (1) year from the date of payment:

- a.) That the tax is invalid, the amount paid shall be refunded; or
- b.) That the amount paid was in excess of the tax due, the amount of the tax in excess of the amount due shall be refunded.

(Ord. 13 of 1968, Art. IX, Sects. 1 and 3, Passed 12-30-68)

315.08 APPEALS

A person aggrieved by a decision of the Finance Director of the City of Franklin in the administration and enforcement of the provisions of this Article shall have the right to appeal to the Court of Common Pleas of the County of Venango, Pennsylvania, or other Court of competent jurisdiction, as provided by law. (Ord. 13 of 1968, Art. X, Sect. 1, Passed 12-30-68)

315.09 AUTHORITY FOR TAX

This Article is enacted under the authority of the provisions of the Act of December 31, 1965, The Local Tax Enabling Act, and the amendments thereto, and by Ordinances 13 of 1968, 3 of 1973 and 2 of 1974 of the City of Franklin. (Ord. 13 of 1968, Art. XIII, Sect. 1, Passed 12-30-68)

315.99 PENALTIES

A person violating a provision of this Article by committing an act in violation of any provision of this Article, or any person aiding, abetting or assisting in the violation of a provision of this Article, shall, upon conviction in a summary proceeding before A Magistrate or a Justice of the Peace be subject to a fine of not less than Twenty-Five (\$25.00) Dollars, or not more than One Hundred (\$100.00) Dollars, and the costs of the prosecution, for each offense; and in default of the payment of the fine and costs, shall undergo imprisonment in the jail of the City of Franklin or the County of Venango, Pennsylvania, for a period not exceeding thirty (30) days for each offense. (Ord. 13 of 1968, Art. XI, Sect. 1, Passed 12-30-68)