

**STEWARTSTOWN BOROUGH  
YORK COUNTY, PENNSYLVANIA**

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**ORDINANCE NO. 2006-01**

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**AN ORDINANCE AMENDING STEWARTSTOWN BOROUGH ORDINANCE 1972-6,  
ESTABLISHING AN EXEMPTION TO THE PER CAPITA TAX**

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**WHEREAS**, Ordinance No. 1972-6 of Stewartstown Borough established a per capita tax in the amount of Five (\$5.00) Dollars per adult individual; and

**WHEREAS**, Act No. 511 of 1965, P.L. 1257, as amended, known as the "Local Tax Enabling Act", provides that a local taxing authority may exempt certain persons from payment of a per capita tax; and

**WHEREAS**, the Act of May 25, 1945, P.L. 1050, §27 (72 P.S. 5511.37) known as the "Local Tax Collection Law", provides that "taxing districts shall at all times make exonerations for uncorrectable...per capita taxes, mistakes, indigent persons, unseated lands, deaths, removals, et cetera, as to them shall appear just and reasonable".

**BE IT ORDAINED AND ENACTED**, and it is hereby ordained and enacted as follows:

**SECTION 1:** The following persons shall be exempted from payment of the per capita tax levied by Stewartstown Borough and the Tax collector for the Borough shall be exonerated from the collection of the per capita tax from said persons:

- (a) Persons who shall be under eighteen (18) years of age on January 1st of the tax year.
- (b) Single persons whose total gross income from all sources amounts to Twelve Thousand (\$12,000.00) Dollars or less during the tax year.
- (c) Married persons whose total gross income from all sources amounts to less than Twenty-Four Thousand (\$24,000.00) Dollars during the taxing year.

**SECTION 2: Severability and Constitutionality.** It is the intention of the Borough Council that each Section or portion of any section of this Ordinance shall be a separate provision and all shall be independent of all other provisions herein, and it is further the intention of the Borough Council that if any Section or portion of any Section shall be declared to be unconstitutional, invalid, illegal, or unenforceable by any Court of competent jurisdiction, such decision shall not affect the validity of any of the remaining Sections or parts thereof of this Ordinance. It is hereby declared as a legislative intent that this Ordinance would have been enacted had such unconstitutional, invalid, illegal or unenforceable provision not have been included herein.

**SECTION 3: Repealer.** All Ordinances or parts of Ordinances which are inconsistent with this Ordinance are hereby repealed to the extent of such inconsistency.

**SECTION 4: Effective Date.** This Ordinance shall be and become effective on January 3, 2006.

**ENACTED AND ORDAINED** by the Council of the Borough of Stewartstown, York County, Pennsylvania, on the 3<sup>rd</sup> day of January, 2006.

**ATTEST:**

**STEWARTSTON BOROUGH  
COUNCIL**

\_\_\_\_\_  
**Secretary**

By: \_\_\_\_\_  
**President**

**Approved this 3<sup>rd</sup> day of January 2006.**

By: \_\_\_\_\_  
**Mayor**