

ORDINANCE NO. 257

An Ordinance to provide for the levy, collection and assessment of a per capita tax of five dollars (\$5.00) upon all adult residents of the Borough of Freeport, County of Armstrong and State of Pennsylvania, in accordance with the provisions of Act 511 of 1965 P.L. 1257, as amended.

The Borough of Freeport hereby ordains as follows:

Section 1. Levy of Per Capita Tax. Pursuant to the provisions of Act 511 of 1965, as amended, known as the "Local Tax Enabling Act", the Borough of Freeport hereby levies and assesses a per capita tax of five (\$5.00) dollars upon each resident or inhabitant of the Borough over twenty-one (21) years of age. This tax is in addition to all other taxes of any kind or nature levied by the Borough.

Section 2. Collection by Tax Collector. Said tax shall be collected by the duly elected or appointed Tax Collector of Borough taxes for the Borough of Freeport in the same manner and at the same time or times as other Borough taxes are collected, as provided by the Local Tax Collection Law of 1945, as amended and supplemented.

Section 3. Continuing Nature of Provisions. The provisions of this ordinance, so far as they are the same as those of ordinances in effect immediately prior to the enactment of this ordinance, are intended as a continuation of such ordinances and not as new enactments. The provisions of this ordinance shall not affect any act done or liability incurred, nor shall they affect any suit or prosecution pending or to be instituted to enforce any right or penalty or to punish any offense under the authority of any ordinance repealed by this ordinance.

Section 4. Effective Date. The provisions of this ordinance will become effective the first day of July, 1972, and remain in full force and effect annually hereafter on a calendar year basis as provided for by Act 511 of 1965, as amended.

Section 5. Repeal of Prior Ordinances. Ordinance 118, approved February 7, 1951, and entitled: "An Ordinance to provide for the levy, assessment and collection of a per capita tax of ten (\$10.00) dollars upon all adult persons residing in the Borough of Freeport, County of Armstrong and State of Pennsylvania, in accordance with the provisions of an Act of the General Assembly of the Commonwealth of Pennsylvania, approved May 9, 1949, P.L. 898" is hereby repealed, as are all other ordinances or parts of ordinances inconsistent herewith.

ORDAINED AND ENACTED INTO LAW by the Council of the Borough of  
Freeport, this 11<sup>th</sup> day of July, 1973, in lawful session  
regularly assembled

Herbert L. Miller  
President of Council

Attest:

Edyette J. Cantore  
Borough Secretary

Examined and approved this 11<sup>th</sup> day of July, 1973

D.W. Brant Sr.  
Mayor