

**RED HILL BOROUGH COUNCIL**  
**MONTGOMERY COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 2024-600**

**Per Capita Tax Ordinance**

**AN ORDINANCE AMENDING THE CODIFIED ORDINANCES OF THE BOROUGH OF RED HILL, CHAPTER 24 (TAXATION, SPECIAL), PART 4 (PER CAPITA TAX) BY DELETING THE EXISTING PART 4 IN ITS ENTIRETY AND REPLACING IT WITH A NEW PART 4 ENTITLED “PER CAPITA TAX”; SETTING FORTH DEFINITIONS, LEVY OF THE TAX, EXEMPTIONS AND REFUNDS, MANNER OF COLLECTION, BOND OF COLLECTOR, WARRANT FOR COLLECTION, NOTICE TO TAXPAYERS, NAMES ADDED TO DUPLICAT, COLLECTION OF DELINQUENT TAXES AND RECORDS OF COLLECTOR; REMITTANCE TO TREASURER.**

The Borough Council of the Borough of Red Hill does hereby **ENACT** and **ORDAIN** as follows:

**SECTION I. - Amendment to Code.**

The Code of Ordinances of the Borough of Red Hill, Chapter 24 (Taxation Special), Part 4 (Per Capita Tax) is hereby amended by deleting the existing Part 4 in its entirety and adding a new Part 4 entitled “Per Capita Tax” as follows:

**Part 4. Per Capita Tax**

**§ 24-401. Definitions.**

The following words and phrases, when used in this Part, shall have the meanings ascribed to them in this section, except where the context or language clearly indicates or requires a different meaning:

**TAX COLLECTOR**

The person, public employee or private agency designated by the political subdivision to collect

and administer the tax herein imposed.

### **POLITICAL SUBDIVISION**

The area within the corporate limits of the Borough of Red Hill.

### **TAX**

Per Capita tax at the rate fixed in this Part.

### **TAX YEAR**

The period from January 1 until December 31 in any year; a calendar year.

### **§ 24-402 Levy of Tax.**

A per capita tax of \$5 per annum is hereby levied and assessed upon each resident and inhabitant of the Borough of Red Hill over 18 years, which tax shall be in addition to all other taxes levied and assessed by the Borough of Red Hill pursuant to any other laws of the Commonwealth of Pennsylvania.

### **§ 24-403 Exemptions and Refunds.**

- A. Exemption. Any person residing within the political subdivision whose total earned income and net profits from all sources is less than \$10,000 for any calendar year in which the tax is levied is exempt from the payment of the tax for that calendar year.
- B. Procedure to Claim Exemption. Applications for exemption shall be made on a form acceptable and approved by the borough and available from the Tax Collector and Borough website. Such exemption shall be effective for a single taxable year upon which the application is made. A new application for exemption must be filed each calendar year for which an exemption is claimed. Applications for exemption are due on the date stated in the application for exemption. Late applications will not be considered.
- C. Refunds. The Borough Council, or its designee, in consultation with the Collector shall establish procedures for the processing of refund claims for any tax paid by any person who is eligible for exemption, which procedures shall be in accord with provisions of the general municipal law relating to refunds of overpayments and interest on overpayments. No refunds shall be made for amounts overpaid in a calendar year that do not exceed \$1. The Borough Council, or its designee, or the Collector shall determine eligibility for exemption and provide refunds to exempt persons.

### **§ 24-404 Manner of Collection.**

The Per Capita Tax shall be collected by the person, public employee or private agency designated by the Borough of Red Hill to collect and administer the tax herein imposed. A separate tax notice

with a discount period & penalty period shall be sent at least 60 days before the due date.

**§ 24-405 Bond of Collector.**

The Tax Collector shall give bond secured and conditioned for the collection and payment of such taxes as provided by law for other Borough taxes.

**§ 24-406 Warrant for Collection.**

The entry of said per capita tax in the tax duplicate and issuance of said duplicate to the Tax Collector shall constitute his warrant for the collection of said per capita tax hereby levied and assessed.

**§ 24-407 Notice to Taxpayers.**

The Tax Collector shall give notice to the taxpayers at the same time and in the same manner as provided by Act 511, The Local Tax Enabling Act, as amended and supplemented.

**§ 24-408 Names Added to Duplicate.**

In case the Tax Collector or a Deputy shall, at any time, find within the Borough any resident or inhabitant above the age of 18 years whose name does not appear upon the tax duplicate, he or she shall report the name of such person forthwith to the Assessor who shall thereupon certify the same unto the Borough which shall promptly certify the same to the Tax Collector reporting said name, whereupon the Tax Collector shall add the name and assessment of this per capita tax against such person to the duplicate of the Borough to collect the same.

**§ 24-409 Collection of Delinquent Taxes.**

The Tax Collector shall be and is hereby empowered with the authority to collect delinquent taxes by any means of collection set forth in the Local Tax Enabling Act including but not limited to distress and sale of goods and chattels of the taxpayer, demand, receive and collect from employers other than the Commonwealth employing persons owning delinquent per capita taxes or the spouse of the employee who owes delinquent per capita tax, by oath or affirmation to the State Treasurer or other authorized official or board to deduct from the wages of a Commonwealth employee owing delinquent taxes. Any and all reasonable costs of collection shall be assessed against the delinquent taxpayer as more specifically set forth in the Local Tax Enabling Act.

**§ 24-411 Records of Collector; Remittance to Treasurer.**

The Tax Collector shall keep a correct account of all per capita taxes collected by the authority of this Part and shall mark the same paid on each duplicate at the name of each taxable and the date when such payment was made. The Tax Collector shall remit said taxes to the Treasurer of the Borough of Red Hill by a separate statement at the same time as other taxes are remitted to the Borough of Red Hill.

**SECTION II. – Severability.**

The provisions of this Ordinance are severable, and if any section, sentence, clause, part or provision hereof shall be held illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect or impair the remaining sections, sentences, clauses, parts or provisions of this Ordinance. It is hereby declared to be the intent of the Council that this Ordinance would have been adopted even if such illegal, invalid or unconstitutional section, sentence, clause, part or provision had not been included herein.

**SECTION III. - Failure to Enforce not a Waiver.**

The failure of the Borough to enforce any provision of this Ordinance shall not constitute a waiver by the Borough of its rights of future enforcement hereunder.

**SECTION IV. - Effective Date.**

This Ordinance shall take effect and be in force from and after its approval as required by law.

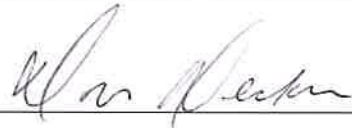
**SECTION V. – Repealer.**

All other ordinances and resolutions or parts thereof insofar as they are inconsistent with this Ordinance are hereby repealed.

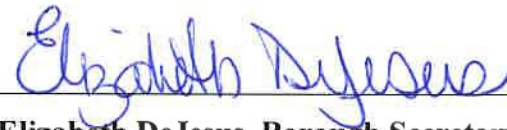
[Approvals and signatures on following page]

**ORDAINED** and **ENACTED** by the Borough Council of the Borough of Red Hill, Montgomery County, Pennsylvania this 11th day of September 2024.

**RED HILL BOROUGH COUNCIL**

By:   
\_\_\_\_\_

**Doris Decker, President**

Attest:   
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**Elizabeth DeJesus, Borough Secretary**

**APPROVED** the 11<sup>th</sup> day of September 2024.

  
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**David Schiffgens, Mayor**

## **NOTICE**

NOTICE is hereby given that the Red Hill Borough Council, at its public meeting on September 11, 2024 at 7:00 PM at the Red Hill Borough Hall, 56 West Fourth Street, Red Hill, Pennsylvania 18076, will consider adoption of an ordinance entitled "Per Capita Tax Ordinance" to amend the Codified Ordinances of the Borough of Red Hill, Chapter 24 (Taxation, Special), Part 4 (Per Capita Tax) by deleting the existing Part 4 in its entirety and replacing it with a new Part 4 entitled "Per Capita Tax" setting forth definitions, levy of tax, exemptions, manner of collection, bond of collector, warrant for collection, notice to taxpayers, names added to duplicate, collection of delinquent taxes, records of collector and remittance to treasurer.

Copies of the proposed Ordinance are available for public inspection at the Borough Offices, 56 West Fourth Street, Red Hill, Pennsylvania 18076 where a copy of the proposed ordinance may be obtained at a charge not greater than the cost thereof, the offices of *The Town & Country*, 2508 Kutztown Road, Pennsburg, PA 18073 and the Montgomery County Law Library, Court House, Norristown, Pennsylvania, during normal business hours.

**MARK A. HOSTERMAN, ESQUIRE  
WISLER PEARLSTINE, LLP**

Solicitor for the Borough of Red Hill