

LOWER OXFORD TOWNSHIP

ORDINANCE NO. 6-2008

**AN ORDINANCE OF THE TOWNSHIP
OF LOWER OXFORD, CHESTER COUNTY,
PENNSYLVANIA, REPEALING THE ORDINANCE OF
MARCH 6, 1973 WHICH SHALL REPEAL THE PER
CAPITA TAX IN LOWER OXFORD TOWNSHIP**

WHEREAS, the Local Tax Enabling Act 53 P.S. 6901, et seq. authorizes the Board of Supervisors of Lower Oxford Township to levy, assess and collect a per capita tax for those residents within the Township; and

WHEREAS, the Board of Supervisors of Lower Oxford Township has determined that the administrative cost of assessing and collecting said tax reduces its value to the Township; and

WHEREAS, the Ordinance of March 6, 1973 established the imposition of a per capita tax; and

NOW THEREFORE, the Board of Supervisors of the Township of Lower Oxford Township hereby ORDAINS and ENACTS as follows:

I. The Ordinance of March 6, 1973, which was entitled: *Ordinance of March 6, 1973 providing for the levy, assessment and collection of per capita tax for general revenue purposes under authority of the Local Tax Enabling Act of December 31, 1965, Public Law 1257, its supplements and amendments*, establishing a per capita tax is hereby repealed, vacated and rescinded.

II. No per capita tax shall be assessed, charged or collected beginning with the calendar year January 1, 2009 and thereafter unless and until a new ordinance adopting the tax is re-enacted.

III. This repeal does not in any way exonerate or repeal a tax that is currently charged and unpaid and due up to and including the end of calendar year 2008.

IV. The Tax Collector shall continue to collect under the terms of the previous Ordinance the per capita tax which is effect until December 31, 2008.

V. All of the penalties and interest provided for in the original tax shall continue to be assessed and collected up to and including December 31, 2008, collection efforts shall continue after that date for taxes imposed up to and including calendar year 2008.

VI. All prior ordinances including, but not limited to, the Ordinance of March 6, 1973 are hereby repealed in whole or in part to the extent inconsistent herewith.

VII. Effective Date. This Ordinance shall take effect and apply for tax year 2009 and thereafter.

ENACTED AND ORDAINED this 12th day of November, 2008 by the Board of Supervisors of Lower Oxford Township, Chester County, Pennsylvania.

Attest:

LOWER OXFORD TOWNSHIP

Sara B. Laganelli
Secretary

Absent
Kenneth L. Hershey, Chairman

W. Ronald Kepler
W. Ronald Kepler

W. Ralph Cheek
W. Ralph Cheek