

PER CAPITA – ACT 511

RESOLUTION OF THE SCHOOL DISTRICT OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY, PENNSYLVANIA, IMPOSING FOR GENERAL REVENUE PURPOSES A PER CAPITA TAX OF FIVE DOLLARS (\$5.00) ON EACH RESIDENT OR INHABITANT OVER EIGHTEEN YEARS OF AGE IN THE SCHOOL DISTRICT OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY, PENNSYLVANIA.

BE IT RESOLVED by the Board of School Directors of the School District of the Borough of Plum, County of Allegheny, Pennsylvania, as follows:

SECTION 1. IMPOSITION OF TAX

A. A per capita tax for general revenue purposes of Five Dollars (\$5.00) shall be levied, assessed and collected on each resident or inhabitant, over eighteen years of age, in the School District of the Borough of Plum, County of Allegheny, Pennsylvania.

SECTION 2. COLLECTION OF TAX

A. It shall be the duty of the Tax Collector of the Borough of Plum, County of Allegheny, Pennsylvania, to collect and receive the tax imposed by this Resolution according to the Acts of Assembly relating to such collection and to the Resolutions of this Board. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipt.

B. The Tax Collector of the Borough of Plum, County of Allegheny, Pennsylvania, may sue for the recovery of taxes due and imposed under this Resolution. Sections 18, 19, 20, 20.1 and 21 of the Local Tax Enabling Act of 1965, as amended, are made a part of this Section and incorporated herein.

SECTION 3. PENALTIES AND INTEREST

A. If the tax levied and assessed by this Resolution is not paid when due, interest at the rate of six percent per annum on the amount of the tax, and an additional penalty of one-half of one percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. When suit is brought for the recovery of any such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

SECTION 4. AUTHORITY

A. This Resolution and the tax imposed hereby are adopted and levied pursuant to the authority conferred by the Local Tax Enabling Act, Act of Assembly of December 31, 1965, No. 511, as amended. All of the provisions of this Act and its amendments are adopted and by reference made a part of this Resolution.

SECTION 5. EFFECTIVE DATE

A. The provisions of this Resolution shall become effective July 1, 2015, and remain in effect for the fiscal year 2015-2016.

ADOPTED as a Resolution of the Board of School Directors of the School District of the Borough of Plum, County of Allegheny, Pennsylvania, this 23rd day of June, 2015.

ATTEST:

**SCHOOL DISTRICT OF THE
BOROUGH OF PLUM, COUNTY OF
ALLEGHENY, PENNSYLVANIA**

Secretary

President