

ORDINANCE NUMBER 2022-18

OAKLAND TOWNSHIP, BUTLER COUNTY, PENNSYLVANIA

**AN ORDINANCE CHANGING THE AMOUNT AND BILLING
AND COLLECTION PERIOD FOR THE PER CAPITA TAX**

WHEREAS, on March 6, 1961, the Oakland Township Board of Supervisors adopted Ordinance No. 1-61 imposing a Per Capita Tax on all Township residents 18 years of age and older in the amount of Ten Dollars (\$10) per year; and

WHEREAS, under Ordinance 1-61, the elected tax collector billed and collected the Per Capita Tax on a calendar year (January through December) basis; and

WHEREAS, in 2018, the elected tax collector recommended to the Board of Supervisors that the billing and collection period for the Per Capita Tax be changed from a calendar year basis to a fiscal year basis (July through June) to coincide with the school district's per capita tax billing and collection period; and

WHEREAS, on July 11, 2018, the Board of Supervisors adopted Ordinance 2018-11 changing the Per Capita Tax billing and collection period to a fiscal year basis; and

WHEREAS, recently the elected tax collector recommended to the Board of Supervisors that the billing and collection period for the Per Capita Tax be changed to a calendar year (January through December) basis; and

WHEREAS, the elected tax collector also recommended to the Board of Supervisors that the amount of the Per Capita tax be changed to Five Dollars (\$5.00) per calendar year; and

WHEREAS, based on the elected tax collector's recommendations, the Board of Supervisors deems it necessary and appropriate to change the amount of the Per Capita Tax and the billing and collection period for the tax.

NOW THEREFORE IT IS HEREBY ENACTED AND ORDAINED that:

(1) Chapter 20, Taxation, Part 1, Per Capita Tax, Section 20-103. A. of the Township of Oakland Codification of Ordinances is hereby revised to read as follows:

A. An annual Per Capita Tax of Five Dollars (\$5.00) is hereby levied and assessed upon all Township residents eighteen (18) years of age and older, commencing on January 1, 2023. The tax is based solely on residency and is not dependent upon employment or property ownership.

(2) Chapter 20, Taxation, Part 1, Per Capita Tax, Sections 20-103. D. and 20-103. E. of the Township of Oakland Codification of Ordinances are hereby revised to read as follows:

D. Commencing on January 1, 2023, the annual billing and collection period for the Per Capita Tax shall be based on a calendar year (January 1st through December 31st).

E. Commencing on January 1, 2023, the Per Capita Tax shall be imposed for the 2023 calendar year (beginning January 1, 2023, and ending December 31, 2023), and during each applicable calendar year thereafter without annual reenactment.


(3) The Township secretary is hereby directed to provide the elected Tax Collector with a signed copy of this Ordinance.

(4) The effective date of this Ordinance shall be January 1, 2023.

ENACTED AND ORDAINED, this the 5th day of October 2022, by the Oakland Township Board of Supervisors in public session duly assembled.

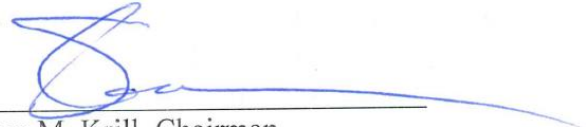
ATTEST:

**OAKLAND TOWNSHIP
BOARD OF SUPERVISORS**



Diana M. Foehringer
Township Secretary
(SEAL)



By: 
Shaun M. Krill, Chairman

By: _____
James G. Shipley, Vice Chairman

By: 
Brian G. Hans, Supervisor