

ORDINANCE NO. 10 OF 2026

MIFFLIN TOWNSHIP, DAUPHIN COUNTY, PENNSYLVANIA

**AN ORDINANCE LEVYING A MUNICIPAL PER CAPITA TAX PURSUANT TO THE
AUTHORITY OF THE LOCAL TAX ENABLING ACT**

WHEREAS, The Board of Supervisors of Mifflin Township, Dauphin County, Pennsylvania ("Township"), is empowered under the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, No. 511, as reenacted and amended, 53 P.S. § 6924.101 et seq. ("Act 511"), to levy, assess and collect a per capita tax upon residents of the Township; and

WHEREAS, The Board of Supervisors has determined that the continued levy of a municipal per capita tax is necessary to provide revenue for the lawful governmental purposes of the Township, including, but not limited to, the construction, maintenance and operation of municipal facilities, roads, public safety, administration, and other authorized municipal services; and

WHEREAS, The Township has historically imposed and collected a municipal per capita tax, and the Board of Supervisors desires to reaffirm and continue such tax through the adoption of this Ordinance in order to provide a clear and current legislative authorization for its continued assessment and collection;

WHEREAS, the Board of Supervisors desires to provide clear legislative authority for the continued assessment and collection of the Township's municipal Per Capita Tax by its duly authorized tax collector and any delinquent tax collector or collection agency designated by the Township; and

WHEREAS, The Board of Supervisors finds that adoption of this Ordinance is in the best interests of the health, safety and welfare of the residents of Mifflin Township.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Supervisors of Mifflin Township, Dauphin County, Pennsylvania, and it is hereby ordained and enacted as follows:

SECTION 1. Short Title.

This Ordinance shall be known and may be cited as the "Mifflin Township Per Capita Tax Ordinance."

SECTION 2. Authority.

This Ordinance is enacted pursuant to the authority granted by the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, No. 511, as reenacted and amended, 53 P.S. § 6924.101 et seq., and all other applicable laws of the Commonwealth of Pennsylvania.

SECTION 3. Purpose.

The purpose of this Ordinance is to continue the Township's municipal Per Capita Tax and to provide uniform procedures for its assessment, collection and enforcement pursuant to Act 511.

SECTION 4. Definitions.

As used in this Ordinance, the following words and phrases shall have the meanings indicated:

Act 511 – The Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, No. 511, as amended.

Board of Supervisors – The Board of Supervisors of Mifflin Township.

Person – Any natural person subject to the municipal Per Capita Tax under the Local Tax Enabling Act.

Tax Collector – The duly elected or appointed Tax Collector of the Township, or any successor authorized by law.

Township – Mifflin Township, Dauphin County, Pennsylvania.

SECTION 5. Levy of Tax.

A. Pursuant to the authority granted by the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, No. 511, as reenacted and amended, 53 P.S. § 6924.101 *et seq.*, there is hereby levied and imposed an annual Per Capita Tax in the amount of Five Dollars (\$5.00) upon every individual eighteen (18) years of age or older who resides within Mifflin Township and is subject to the tax under Act 511.

B. The tax imposed by this Ordinance shall be due and payable annually for each calendar year and shall continue in effect from year to year unless amended or repealed by ordinance of the Board of Supervisors.

C. The tax imposed by this Ordinance shall be in addition to any other taxes lawfully levied by Mifflin Township, any school district, county, or other taxing authority, and nothing contained herein shall be construed to limit or impair the authority of any other taxing body to levy taxes authorized by law.

D. Liability for the tax imposed by this Ordinance shall be determined in accordance with the provisions of the Local Tax Enabling Act and other applicable laws of the Commonwealth of Pennsylvania.

E. Nothing contained in this Ordinance shall be construed to impose the tax upon any person who is exempt from such tax under the Constitution or laws of the United States, the Constitution or laws of the Commonwealth of Pennsylvania, or the Local Tax Enabling Act.

SECTION 6. Collection of Tax.

A. The Per Capita Tax imposed by this Ordinance shall be collected by the duly elected or appointed Tax Collector of Mifflin Township, or by such other person, entity, delinquent tax collector, or collection agency as may be authorized or designated by the Board of Supervisors in accordance with applicable law.

B. The Tax Collector, delinquent tax collector, or authorized collection agency shall have all powers, duties, rights, and remedies provided by the Local Tax Enabling Act and other applicable laws of the Commonwealth of Pennsylvania for the assessment, collection, enforcement, and recovery of the tax imposed by this Ordinance.

C. The Board of Supervisors may, by motion, resolution, agreement, or other lawful action, appoint or retain one or more delinquent tax collectors or collection agencies to collect unpaid Per Capita Taxes, together with all lawful interest, penalties, costs, fees and expenses permitted under Act 511 or other applicable law.

D. The Tax Collector and any duly authorized delinquent tax collector or collection agency shall maintain such records and accounts as may be required by law and shall remit taxes collected to the Township in accordance with applicable law and any agreement approved by the Board of Supervisors.

E. The Township may enter into contracts or agreements with tax collection agencies, delinquent tax collectors, or other entities authorized by law for the administration and collection of the tax imposed by this Ordinance.

F. Nothing contained herein shall be construed to limit the Township's authority to pursue any collection remedy authorized by the Local Tax Enabling Act or any other applicable law for the recovery of unpaid taxes, interest, penalties, costs, or fees.

SECTION 7. Due Date; Interest; Penalties; Costs of Collection; Enforcement.

A. The Board of Supervisors may establish, by resolution, the annual due date for payment of the tax. If no due date is established by resolution, the Tax Collector shall establish the due date in accordance with applicable law and Township policy.

B. Any tax not paid when due shall be subject to such interest, penalties, costs of collection, and other charges as are authorized by the Local Tax Enabling Act or other applicable laws of the Commonwealth of Pennsylvania.

C. The Township, the Tax Collector, and any duly authorized delinquent tax collector or collection agency are authorized to collect all lawful costs incurred in the collection of delinquent taxes, including all costs, fees and expenses permitted under Act 511 or any other applicable law.

D. Any tax, together with all accrued interest, penalties, costs, and other lawful charges, may be collected by any legal means authorized by the Local Tax Enabling Act or other applicable laws of the Commonwealth of Pennsylvania, including the commencement of civil proceedings before a Magisterial District Judge or other court of competent jurisdiction.

E. The remedies provided in this Ordinance are cumulative and are in addition to any other rights and remedies available to the Township under the laws of the Commonwealth of Pennsylvania. The failure to pursue one remedy shall not preclude the Township from pursuing any other lawful remedy.

SECTION 8. Administration; Rules and Regulations.

A. The Board of Supervisors may adopt such resolutions, policies, rules, regulations, forms, and administrative procedures as it deems necessary or appropriate to implement and administer the provisions of this Ordinance, provided that such actions are consistent with applicable law.

B. The Tax Collector, any duly authorized delinquent tax collector, and any collection agency retained by the Township are authorized to take all actions necessary to administer, collect, enforce, and recover the tax imposed by this Ordinance in accordance with the Local Tax Enabling Act and other applicable laws of the Commonwealth of Pennsylvania.

C. The Board may designate one or more agents to administer this Ordinance.

D. If any provision of this Ordinance is inconsistent with the requirements of the Local Tax Enabling Act or any other applicable law, the provisions of the applicable law shall control, and this Ordinance shall be construed so as to conform to such law.

E. The headings and section titles contained in this Ordinance are for convenience only and shall not affect the interpretation or construction of any provision of this Ordinance.

SECTION 9. Severability.

The provisions of this Ordinance are declared to be severable. If any section, subsection, sentence, clause, phrase, or provision of this Ordinance shall be declared by a court of competent jurisdiction to be invalid, unconstitutional, or unenforceable, such decision shall not affect the validity or enforceability of the remaining portions of this Ordinance, which shall remain in full force and effect. It is hereby declared to be the legislative intent of the Board of Supervisors that this Ordinance would have been adopted even if such invalid, unconstitutional, or unenforceable provision had not been included herein.

SECTION 10. Repealer.

All ordinances, resolutions, or parts thereof that are inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

It is the intent of the Board of Supervisors that this Ordinance shall govern the levy, assessment, collection, and enforcement of the Township's municipal Per Capita Tax from and after its effective date. To the extent any previously adopted ordinance or resolution relating to the Township's municipal Per Capita Tax is subsequently located or determined to exist, the provisions of this Ordinance shall supersede such prior enactment only to the extent of any inconsistency.

Nothing contained in this Ordinance shall be construed as an admission regarding the existence, validity, or legal effect of any prior ordinance or resolution relating to the Township's municipal Per Capita Tax.

SECTION 11. Interpretation.

This Ordinance shall be liberally construed to effectuate the intent of the Board of Supervisors to levy and collect the municipal Per Capita Tax authorized by Act 511. Nothing herein shall be interpreted to limit any authority granted by Act 511 or other applicable law.

SECTION 12. Effective Date.

This Ordinance shall become effective thirty (30) days after its adoption and shall apply to the Township's municipal Per Capita Tax for the 2027 tax year and each tax year thereafter, unless amended or repealed by the Board of Supervisors.

ENACTED AND ORDAINED by the Board of Supervisors of Mifflin Township, Dauphin County, Pennsylvania, at a duly advertised public meeting held on the 13 day of October, 2026.

ATTEST:

Wanda E. Hockenberry
Secretary

**MIFFLIN TOWNSHIP BOARD OF
SUPERVISORS:**

Paul C. [Signature]
Chairperson

Jordan [Signature] Shetter
Vice Chairperson

[Signature]
Supervisor