

To: Portage Borough Residents

Notice Regarding Per Capita Tax Bills:

Included in the recent real estate tax mailing was a Per Capita tax bill. Residents of the Borough may or may not be familiar with this imposed tax. A few residents that have not received this bill in the past have contacted the Borough office questioning what this is for, and if it was a new tax that had been passed without notice to the residents. Due to the questions and concerns that have been received, we felt it was necessary to provide additional information as to the history of the Per Capita Tax and how it has been billed and collected.

The Per Capital Tax Ordinance has been in effect in the Borough since 1966 and was amended in 1972 and has been a valid Ordinance since that date. The "Imposition of Tax" as per the ordinance "is a per capita tax of \$5.00 upon each resident of the Borough of Portage over 18 years of which shall be in addition to all other taxes levied and assessed by the Borough of Portage, pursuant to any other laws of the Commonwealth of Pennsylvania, is hereby levied and assessed for the calendar year 1973 and for each calendar year thereafter. The "Collection of Tax" is stated in the ordinance as the "Collection of said tax herein imposed shall be made by the Tax Collector of the Borough of Portage, in the same manner and at the time as other taxes are collected as provided by the Local Tax Collection Law of 1945, as amended and supplemented." The ordinance does not provide for any exclusions of residents for any reason.

During the transition of the last tax collector, a review of the list of Per Capital tax bills being sent was conducted and it was discovered that the list which was being used to send out these tax bills had not been updated for a lengthy period of time, was outdated, and not accurate. Some individuals were being sent the bill and others were not, which means certain individuals were paying the tax due and others were not because they were not receiving the bill. Since the errors were discovered the list has since been updated and provided to the new tax collector for distribution and collection. If you are a non-resident of the Borough or under 18 years of age and received this bill in error please notify the tax collector and provide proof of residency and/or age, and the Per Capita Tax Bill will be deleted from the system and the list being used will be updated.

As copy of the ordinance and its amendments in its entirety can be viewed online or at the Borough Offices within the Code of Ordinances. If there are any additional questions, concerns or comments regarding this tax or information provided, please feel free to contact the Borough Manager or Secretary.