

REALTY TRANSFER TAX ORDINANCE

ORDINANCE NO. 4-2007 REALTY TRANSFER TAX

An Ordinance of the Township of Shenango, Lawrence County, Pennsylvania, enacting a realty transfer tax and other tax related provisions pursuant to Article XI-D of the Tax Reform Code of 1971, and authorizing the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

Section 1. Imposition of Tax

The Township of Shenango adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a realty transfer tax as authorized under that Article subject to the rate limitations therein. The tax imposed under this Section shall be at a tax rate of 1% of the actual value of the real estate conveyed lying within the geographical limits of the Township of Shenango.

Section 2. Administration.

The tax imposed under Section 1 and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511, as amended, known as "The Local Tax Enabling Act"; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, the Township of Shenango, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. §8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

Section 3. Interest.

Any tax imposed under Section 1 that is not paid by the date the tax is due shall bear interest as prescribed for interest on delinquent municipal claims under the Act of May 16, 1923 (P.L. 207, No. 153) (53 P.S. §§7101 et seq.), as amended, known as "The Municipal Claims and Tax Liens Act". The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in Section 806 of the Act of April 9, 1929 (P.L. 343, No. 176) (72 P.S. §806), as amended, known as "The Fiscal Code", or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

Section 4. Repeal.

(a) Any past Resolution or Ordinance, such as Realty Transfer Tax Ordinance No. 1 of 1977, or part or parts thereof, conflicting with any part or parts of this Ordinance are hereby repealed only to the extent that they are inconsistent herewith.

(b) The repealed ordinance(s) or parts thereof enumerated in subsection (a) remain effective for documents that became subject to tax prior to the effective date of this Ordinance.

(c) If any section, subsection, paragraph, sentence, clause or phrase of this Ordinance shall be declared illegal, invalid, or unconstitutional for any reason whatsoever, such decision shall not affect the remaining portions of this Ordinance which shall remain in full force and effect, and for the purpose of this Section, the provisions of this Ordinance are hereby declared to be severable. It is hereby declared to be the intent of the Board of Supervisors of the Township of Shenango that this Ordinance would have been adopted if such illegal, invalid, or unconstitutional section, clause, sentence, part or provision had not been included herein.

Section 5. Effective Date.

The provisions of this Ordinance shall become effective on and be applicable to any document made, executed, delivered, accepted or presented for recording on or after five (5) days following the said date of enactment.

This Ordinance is enacted this 11th day of October, 2007 and shall be effective five (5) days following the said date of enactment.

ATTEST:

Brian D. Tanner
Secretary

BOARD OF SUPERVISORS OF
SHENANGO TOWNSHIP, LAWRENCE
COUNTY, PENNSYLVANIA

BY:

Larry D. Felt
Chairman

Robert J. Titus
Vice-Chairman

Supervisor