

An Ordinance of the Township of Pymatuning, Mercer County, Pennsylvania, providing for the levy, assessment and collection of a tax on the transfer of title of real property, involving a sale, situate in the Township of Pymatuning, Mercer County, Pennsylvania.

BE IT ENACTED AND ORDAINED and it is hereby enacted and ordained by the Board of Supervisors of Pymatuning Township, as follows:

SECTION 1: A tax is hereby imposed, levied and assessed, for general revenue purposes, on the transfer of title to real property situate in the Township of Pymatuning, Mercer County, Pennsylvania, in which a sale is involved, at the rate of one (1%) per cent of the selling price of the real estate or interest therein transferred, provided, however, that this tax shall not apply to transfers that are declared exempt under Act No. 511 of 1965 known as "The Local Tax Enabling Act". This tax shall apply regardless of where the deed or instrument making the transfer is made, executed or delivered, or where the actual settlement or such transfer takes place.

SECTION 2: The tax shall be paid by the grantor prior to the delivery of the deed transferring title, and shall be evidenced by the grantor affixing to such deed a tax stamp or stamps, sold by the collector as hereinafter provided, bearing an impression of the amount of the tax, or by the Collector applying to the instrument a notation or impression showing the amount of the tax over his signature and the fact that it has been paid.

SECTION 3: The Recorder of Deeds of Mercer County is hereby desig-

nated as the collector of the tax hereby imposed. He shall sell the tax stamps herein provided for and shall account for and pay the taxes collected, less his compensation as hereinafter provided, into the Township treasury monthly. The compensation of the Collector is hereby fixed at 2% of the amount of the tax collected. The Collector shall furnish a bond in the form and amount as the Supervisors shall approve with the premium therefor to be paid by the Township of Pymatuning. The Supervisors at any time may designate another person, firm or corporation as Collector of the tax and at any time may increase or decrease the compensation payable to the Collector. The Board of Supervisors is hereby authorized to prescribe regulations relating to any matter pertaining to the administration of this Ordinance.

SECTION 4: The tax levied under this Ordinance shall be and remain a lien upon the real estate transferred until the tax and any interest thereon is paid.

SECTION 5: Every deed transferring title to land in the Township of Pymatuning shall set forth therein the actual selling price as the consideration for the deed or shall be accompanied by an affidavit by the grantor or his agent setting forth the selling price thereof. If the transfer be a transaction not legally subject to the tax hereby imposed, the basis for any claim of exemption will be set forth in the deed or instrument of transfer.

SECTION 6: All taxes imposed by this Ordinance which are not paid when due and payable shall bear interest at the rate of six (6%) per centum per annum on the amount of the unpaid tax.

SECTION 7: Any person, firm or corporation who or which fails to comply with the terms of this ordinance shall be subject to a fine or penalty not exceeding one hundred (\$100.00) Dollars for each and every offense and in de-

fault of payment of such fine or penalty shall be committed to the Mercer County Jail for a period not in excess of thirty (30) days.

SECTION 8: The provisions of this Ordinance are severable, and if any section, clause, sentence, part or provision of this Ordinance shall be held to be illegal, invalid, or unconstitutional, the decision of this court shall not affect or impair any of the remaining sections, clauses, sentences, parts, or provisions of this Ordinance. It is hereby declared to be the intent of the Supervisors of the Township of Pymatuning 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 9: This Ordinance is passed pursuant to Act No. 511 of 1965 known as "The Local Tax Enabling Act."

SECTION 10: This Ordinance shall become effective April 15, 1967 and shall remain in effect during the balance of the calendar year of 1967.

Enacted and Ordained this 7 day of March, 1967.

TOWNSHIP OF PYMATUNING

By

Lawrence C. McKnight
Robert Small
Supervisors