

ORDINANCE NO. 186

AN ORDINANCE OF PYMATUNING TOWNSHIP, MERCER 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.

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

SECTION I - IMPOSITION OF TAX

Pymatuning Township 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 the rate of one percent of the value of the real estate conveyed.

SECTION II - ADMINISTRATION

The tax imposed under Section I 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, Pymatuning Township, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. Section 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 III - INTEREST

Any tax imposed under Section I 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. Section 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. Section 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 IV - REPEAL

(a) All provisions of Ordinance 62 which conflict with the provisions of this Ordinance are hereby repealed and made null and void. All other provisions which do not conflict shall remain in full force and effect.

(b) Any repealed ordinances or parts thereof enumerated in sub section (a) above shall remain effective for documents that became subject to the Realty Transfer Tax prior to the effective date of this Ordinance.

SECTION V - 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 September 13, 2007.

ORDAINED AND ENACTED INTO LAW BY THE BOARD OF SUPERVISORS OF PYMATUNING TOWNSHIP, MERCER COUNTY, PENNSYLVANIA THIS 13th DAY OF SEPTEMBER, 2007.

PYMATUNING TOWNSHIP BOARD OF SUPERVISORS

Richard F. Whitten, Chairman

Walter L. Weir
Walter L. Weir, Supervisor

Merle L. Mason
Merle L. Mason, Supervisor

ATTEST:

Jayne E. Reventur
Secretary