

ORDINANCE NO. 94

An Ordinance of the Township of Pymatuning, Mercer County, Pennsylvania, providing for the levy, assessment and collection of a realty transfer tax of one percent (1%) on the consideration, selling price, or value of real property or interest in real property, situate in the Township of Pymatuning; providing procedures for collection of said tax, imposing penalties for non-payment of said tax, and establishing exemptions from said tax.

Be It Enacted and Ordained by the Board of Supervisors of the Township of Pymatuning, Mercer County, Pennsylvania, and it is hereby enacted and ordained by and with the authority of the same as follows:

Section 1: A tax is hereby imposed, levied and assessed, for general revenue purposes, on each and every transfer of real property situate in the Township of Pymatuning, Mercer County, Pennsylvania, at the rate of one per cent (1%) of the consideration, selling price or value of such real property or interest in real property transferred. This tax shall be payable regardless of where the deed or instrument making the transfer is made, executed or delivered, or where the actual settlement of such transfer takes place.

Section 2: The tax shall be paid by the grantor prior to delivery of the deed or instrument transferring any real property, and shall be evidenced by the grantor affixing to such deed a tax stamp or stamps, sold by the collector, bearing an impression of the amount of the tax or by the collector's applying to the instrument a notation or impression showing the amount of the tax over his signature and his noting the fact that the tax has been paid.

Section 3: The Recorder of Deeds of Mercer County, Pennsylvania is hereby designated as Collector of said tax, and the said Collector shall make

appropriate notations on all deeds or instruments of such transfer indicating payment of the tax as and when paid thereon. The Collector shall account for and pay all such tax collected, less his compensation therefor as hereinafter provided, to the Township of Pymatuning, promptly after the end of each month. The compensation of said Collector for collecting said tax and performing services incident thereto is hereby fixed and established at two (2%) percent of each such tax so collected. The Collector shall post such bond and in such amount as the Township of Pymatuning shall from time to time prescribe, and the premium payable for such bond shall be paid by the Township of Pymatuning. The Township of Pymatuning may from time to time designate another person, firm or corporation as Collector of the tax, and at any time may increase or decrease the aforesaid compensation payable to said Collector or to his successor for so collecting said tax.

Section 4: The tax levied by this Ordinance shall be and remain a lien on the real property or any interest in real property so transferred until said tax, together with interest and penalties for non-payment or delay as herein-after provided, are fully paid.

Section 5: All taxes hereby imposed which are not paid when due and payable as hereinbefore provided shall bear interest at the rate of six (6%) percent per annum on the amount of the unpaid tax, and be subject to an additional penalty of one-half (1/2) of one (1%) percent per month or fraction thereof, during which the tax remains unpaid, and the unpaid tax, plus the interest and said penalty shall be collected and recovered by the Collector of the tax or by the Township of Pymatuning in the same manner as other taxes of the Township are collected. Every deed or instrument of transfer shall state the actual consideration or selling price or value of the real property or any interest in real property thereby transferred, or in lieu of such statement thereof, shall

be accompanied by a sworn affidavit by the transferor or transferors or his or her agent, setting forth the actual consideration or selling price or value of the real property or any interest in real property so transferred. If the transfer be a transaction not legally subject to the tax hereby imposed, the fact or facts on which the claim of exemption is based shall be set forth in the deed or instrument of transfer or in the aforementioned sworn affidavit accompanying the same.

Section 6: This ordinance shall not apply to nor tax any transfer of real property or interest therein which is exempt from such taxation by the Act of December 31, 1965, P.L. 1257, known as "The Local Tax Enabling Act", and its amendments.

Section 7: The tax hereby imposed is a permanent tax that will remain in effect from year to year without annual reenactment.

Section 8: All of the provisions of the "Local Tax Enabling Act" applicable to the tax hereby imposed are incorporated herein and made a part of this ordinance by reference.

Section 9: Any person, firm or corporation, who or which fails, neglects or refuses to comply with any of the terms or provisions of this ordinance, shall, in addition to any other penalties provided by this ordinance or by law, upon conviction before any of the justice of the peace, alderman, magistrate, or court of competent jurisdiction, be sentenced to pay a fine not exceeding three hundred (\$300.00) dollars, and costs of prosecution for each and every offense, and, in default of payment of such fine and costs, shall be committed to the Mercer County jail for a period not in excess of thirty (30) days.

Section 10: This ordinance is enacted under the authority of "The Local Tax Enabling Act", being the Act of December 31, 1965, P.L. 1257, as amended.

Section 11: The provisions of this ordinance are severable, and if any section, clause, sentence, part or provision thereof shall be held illegal,

invalid, or unconstitutional, such declaration of illegality, invalidity or unconstitutionality shall not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this ordinance, it being the intent of the council 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 12: This ordinance shall be known as the Pymatuning Township Realty Transfer Tax Ordinance.

Section 13: This ordinance shall become effective thirty (30) days after its adoption.

Enacted and Ordained this 26 day of November, 1968.

Attest:

Robert E. Small

W. S. Morrison
Township Secretary

Lawrence C. McKnight

Board of Supervisors