

Ordinance 70-6

Tax on the transfer of real property

9/8/1970

ORDINANCE NO. 70-6

AN ORDINANCE OF THE TOWNSHIP OF HOPEWELL, BEAVER COUNTY, PENNSYLVANIA, IMPOSING A TAX ON THE TRANSFER OF REAL PROPERTY SITUATE WITHIN THE CORPORATE LIMITS OF SAID TOWNSHIP; PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX, AND THE IMPOSITION OF PENALTIES.

BE IT ORDAINED AND ENACTED by the Board of Commissioners of Hopewell Township, Beaver County, Pennsylvania and it is hereby ordained and enacted by authority of the same:

ENACTMENT

SECTION 1. This Ordinance is enacted pursuant to the authority conferred by the Local Tax Enabling Act (53 P.S. § 6901) as amended.

EFFECTIVE DATE

SECTION 2. This Ordinance shall become effective on July 1, 1970, or as soon thereafter as may be allowed by law.

SHORT TITLE

SECTION 3. This Ordinance shall be known and may be cited as "The Realty Transfer Tax Ordinance of the Township of Hopewell".

DEFINITIONS

SECTION 4. The following words when used in this Ordinance shall have the meanings ascribed to them in this Section, except in those instances where the context clearly indicates a different meaning.

(a) "Collector" shall mean the agent designated by the Township to collect the tax imposed by this Ordinance and to administer the provisions hereof.

(b) "Document" shall mean any deed, instrument or writing whereby any lands, tenements or hereditaments within the corporate limits of the Township or any interest in such lands, tenements or hereditaments shall be quitclaimed, granted, bargained, sold or otherwise conveyed to any person.

(c) "Person" shall mean every natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

(d) "Township" shall mean the Township of Hopewell, a First Class Township situate in Beaver County, Pennsylvania.

(e) "Calendar Year" shall mean the twelve-month period commencing January 1 of any given year and ending December 31, of the same year.

(f) "Transaction" shall mean the making, executing, delivering, accepting or presenting for recording of a document.

(g) "Value" shall mean the actual consideration stated or the price set forth in a document, including liens or other encumbrances and ground rents or a commensurate part of the same if charged also against other lands, tenements and hereditaments. Provided, that where a document sets forth nominal consideration, "value" shall be determined as the actual consideration paid, the fair market value or actual monetary worth, which in no event shall be less than the amount of the highest assessment of such land, tenement or hereditament for local tax purposes.

IMPOSITION OF TAX

SECTION 5. (a) An annual tax, for general revenue purposes, is hereby imposed on the transfer of real property situate within the corporate limits of the Township, or any interest in such real property, at the rate of one per centum (1%) of the value thereof. Every person who makes, executes, delivers, accepts or presents for recording any document or any person in whose behalf any document is executed, delivered, accepted or presented for recording shall be subject to and liable for the payment of said tax. Said tax shall be levied for the period beginning July 1, 1970 and ending December 31, 1970 and each succeeding calendar year thereafter.

(b) Every document when lodged with or presented to the Recorder of Deeds for recording, shall set forth therein and as a part of such document the true, full and complete value thereof, or shall be accompanied by an affidavit executed by a responsible person connected with the transaction, showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to said tax.

EXEMPTIONS

SECTION 6. The tax imposed by this Ordinance shall not apply to any transfer exempted from taxation pursuant to Section 2 of The Local Tax Enabling Act (53 P.S. §6902 (1)), as amended.

PAYMENT OF TAX

SECTION 7. (a) The tax imposed by this Ordinance shall be paid and shall be due at the time any document is presented for recording.

(b) The payment of said tax shall be evidenced by prominently endorsing receipt of payment upon the document presented for recording.

(c) Both the grantor and grantee shall be jointly and severally liable for the payment of said tax.

POWERS AND DUTIES OF THE COLLECTOR

SECTION 8. (a) It shall be the duty of the Collector to

collect and receive the tax and any fine and penalty imposed by this Ordinance for payment over to the Township. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and, if paid by such person in respect of another person, the name of such other person, and the date of such receipt.

(b) The Collector is hereby charged with the administration and enforcement of the provisions of this Ordinance and is hereby empowered, subject to the approval of the Township to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Ordinance.

(c) The Realty Transfer Tax Regulations of 1967, adopted May 10, 1967 by the Pennsylvania Department of Revenue, relating to The Realty Transfer Tax Act of the Commonwealth of Pennsylvania (72 P.S. §3283), are hereby adopted, by reference, as the regulations for the administration of the tax imposed by this Ordinance and shall in every case be controlling to determine taxable documents and exempt transactions and parties.

COLLECTION OF TAX

SECTION 9. (a) The Collector is hereby authorized and empowered in behalf of and in the name of the Township to recover the tax and any interest, penalty, fine and costs which may be imposed by this Ordinance by any means now or hereafter authorized by The Local Tax Enabling Act.

(b) Any suit brought to recover the tax imposed by this Ordinance shall begin within five (5) years after a document was presented for recording. Provided, however, that this limitation shall not apply to prevent actions to recover the tax, interest, penalty, fine or costs due or determined to be due in any case where evidence reveals a fraudulent evasion of payment of said tax.

INTEREST AND PENALTIES

SECTION 10. If for any reason the tax is not paid when due, interest at the rate of six per centum (6%) per annum on the amount of said tax, and an additional penalty of one-half of one per centum (.005) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where action is brought to recover said tax the person liable therefor shall, in addition, be liable for the costs of collection as well as the interest and penalties herein imposed.

FINES AND PENALTIES FOR VIOLATION

SECTION 11. (a) Any person who shall make, execute, deliver, accept, or present for recording, or cause to be made, executed, delivered, accepted or presented for recording, any document without the full amount of tax thereon being duly paid shall upon

COTTON FIBER CONTENT

conviction thereof be sentenced to pay a fine of not more than Five Hundred Dollars (\$500.00) for each offense and the costs of prosecution, and, in default of the payment of said fine and costs, to undergo imprisonment for a period not exceeding thirty (30) days.

(b) The penalty imposed under this Section shall be in addition to any other penalty imposed by any other Section of this Ordinance.

SEVERABILITY

SECTION 12. The provisions of this Ordinance are severable. If any sentence, clause or section of this Ordinance is for any reason found to be illegal or invalid, such illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections of this Ordinance. It is hereby declared to be the intent of the Township that this Ordinance would have been adopted had such illegal or invalid sentence, clause or section not been included herein.

ORDAINED AND ENACTED into an Ordinance this 8th day of September, 1970.

BOARD OF COMMISSIONERS
TOWNSHIP OF HOPEWELL

By W. Ray Miller
President.

ATTEST:

Charlotte M. Buffington
Secretary.

(SEAL)

PROOF OF PUBLICATION

The **Beaver County Times**, a daily newspaper of general circulation, published by BEAVER NEWSPAPERS, INC., a Pennsylvania corporation, 400 Fair Avenue, West Bridgewater, Beaver County, Pennsylvania, was established in 1946, and has been issued regularly, except legal holidays since said date.

The attached advertisement, which is exactly as printed and published, appeared in the regular issue on

9/11

BEAVER NEWSPAPERS, INC.

STATE OF PENNSYLVANIA,
COUNTY OF BEAVER,

SS:

By

James R. Miller

Before me, a Notary Public in and for such county and state, personally

JAMES R. MILLER, who being duly sworn according to law says that

SECRETARY-TREASURER of BEAVER NEWSPAPERS, INC., and that all allegations of the foregoing statement are true.

Sworn to and subscribed before me

this 16TH day of SEPTEMBER 1970

Merrill L. Supp

NOTARY PUBLIC

My Commission Expires January 29, 1973

The costs of advertising and proof, has been paid.

BEAVER NEWSPAPERS, INC.



Taf - Real Est. Trans.

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The attached advertisement, which is exactly as printed and published, appeared in the regular issue on

7/25 8/01 8/08

BEAVER NEWSPAPERS, INC.

STATE OF PENNSYLVANIA,
COUNTY OF BEAVER,

SS:

By James R. Miller

Before me, a Notary Public in and for such county and state, personally ap

JAMES R. MILLER, who being duly sworn according to law says that

SECRETARY-TREASURER of BEAVER NEWSPAPERS, INC., and that all
allegations of the foregoing statement are true.

Sworn to and subscribed before me
this 12TH day of AUGUST 1970

Muriel L. Shupp

NOTARY PUBLIC

The costs of advertising and proof,
has been paid.

LEGAL ADVERTISING

NOTICE OF INTENTION TO ENACT A TAX ON TRANSFERS OF REAL ESTATE

NOTICE is hereby given that the Town-
ship of Hopewell, a municipal corporation
under the First Class Township Code, sit-
uate in the County of Beaver, Pennsylv-
ania, INTENDS TO ADOPT AN ORDINANCE
IMPOSING AN ANNUAL TAX
ON THE TRANSFER OF REAL PRO-
PERTY situate within the corporate limits
of said Township at the rate of one per
centum (1%) of the actual consideration
paid or the market value thereof, the
same pursuant to the authority and in
conformity with the provisions and exemp-
tions of the Local Tax Enabling Act (53
P.S. § 6901 ff.), as amended.

Said tax shall be effective July 1, 1970,
or as soon thereafter as may be allowed
by law and shall continue in force
through December 31, 1970 and each suc-
ceeding calendar year thereafter.

In the judgement of the Board of Com-
missioners the governing body of said
Township, the costs and expenses of pro-
viding and continuing to provide adequate
governmental services necessitates the
imposition of said tax.

It is estimated that the revenue to be
derived from said tax, anticipated to be
collected at the rate of five mills (.005)
during the period July 1, 1970 through
December 31, 1970 will be the sum of
\$12,000.

Said ordinance will be considered at a
meeting of the Board of Commissioners
of said Township, to be held on Septem-
ber 3, 1970, at 8:00 o'clock P.M. pre-
vailing time, in the Hopewell Township
Municipal Building, Clark Boulevard, Ali-
quippa, Pennsylvania.

HOPEWELL TOWNSHIP
BOARD OF COMMISSIONERS

By N. RAY MILLER
President

Charlotte M. Buffington
Secretary.
(SEAL)

7/25-8/18

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