

DELAWARE TOWNSHIP

ORDINANCE #12

The Recorder of Deeds of Delaware Township, Pennsylvania, is hereby designated as collector of the tax hereby imposed and such Recorder of Deeds shall make appropriate notations on all deeds or instruments ind... AN ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF A TAX OF ONE (1%) PERCENT ON THE TRANSFER OF REAL PROPERTY, OR OF ANY INTEREST IN REAL PROPERTY SITUATE IN DELAWARE TOWNSHIP, MERCER COUNTY, PENNSYLVANIA, PROVIDING PROCEDURE FOR THE COLLECTION OF THE TAX AND EXEMPTIONS THEREFROM, AND IMPOSING PENALTIES FOR NON-PAYMENT THEREOF.

SECTION 1

A tax is hereby imposed, levied and assessed, for general revenue purposes, on each and every transfer of real property, or of any interest in real property, situate in Delaware Township, Mercer County, Pennsylvania, at the rate of one (1%) percent of the value, selling price or consideration of such real property, or interest in real property, transferred; this tax shall apply regardless of where the instruments making the transfer are made, executed or delivered or where the actual settlements on such transfers take place.

SECTION 2

The tax imposed by this ordinance shall be paid by the transferor or transferors, grantor or grantors, prior to the delivery of the deed or instrument transferring the real property, or of any interest in real property; the transferee or transferees, if the tax be not paid by the transferor or transferors prior to the delivery of the deed or instrument of conveyance of the real property, or of any interest in real property, shall remain liable for any unpaid realty transfer taxes imposed by virtue of this ordinance.

SECTION 3

This ordinance shall not apply to any transfer of real property, or any interest in real property, exempted and excepted from tax. The tax levied, imposed and assessed by this ordinance shall be and remain a lien on the real property, or of any interest in real property, transferred until such tax be paid.

SECTION 4

All taxes imposed by this ordinance, which are not paid when due and payable, shall bear interest thereon at the rate of one-half (1/2) of one (1%) percent per month until paid, and may be recovered and collected in an action brought in the name of the Township of Delaware, as other obligations of like nature are collected.

SECTION 5

The payment of the tax levied and assessed by this ordinance shall be evidenced by a stamped impression affixed to the deed or instrument of transfer, or by a notation on the deed or instrument of transfer, by the collector of the tax, indicating that the tax has been paid.

This ordinance shall be effective on May 5, 1967 at 12:01 A.M. and shall apply to all transfers of real property or interest in real property, thereafter.

SECTION 6

The Recorder of Deeds of Mercer County, Pennsylvania, is hereby designated as collector of the tax hereby imposed and such Recorder of Deeds shall make appropriate notations on all deeds or instruments indicating payment of this tax when such is paid; likewise, said Recorder of Deeds shall account for and pay the tax collected, less collection fees allowed, to the Township Treasurer each and every month; the compensation of the Recorder of Deeds of Mercer County for collecting said tax and services incidental thereto is hereby fixed at two (2) percent of the amount of tax collected; the Recorder of Deeds of Mercer County, as collector of said tax, shall post bond in an amount to be set by the Township Supervisors from time to time, and the premium of such bond shall be paid by Delaware Township.

The Board of Supervisors of Delaware Township may from time to time, designate another person, firm or corporation to collect said tax and may revise, alter and change the fee paid to the collector.

SECTION 7

Every deed or instrument transferring real property, or any interest in real property, in Delaware Township, Mercer County, Pennsylvania shall state the actual consideration or selling price of the real property or interest in real property thereby transferred or shall be accompanied by an affidavit of the transferor or his agent or by an affidavit of the transferee or his agent setting forth the selling price thereof. For purposes of determining whether or not a lien to Delaware Township, Mercer County, Pennsylvania, exists for unpaid taxes, the selling price or consideration set forth in the deed or in the accompanying affidavit shall be conclusive of the real selling price. If the transfer be a transaction that is not subject to the tax hereby imposed, such fact shall be disclosed in the instrument or in an affidavit.

SECTION 8

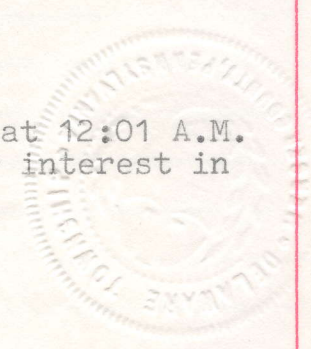
This ordinance shall not apply to any transfer of real property, or any interest in real property, exempted and excepted from taxation by item (1) of Section 2 of The Local Tax Enabling Act, of the Commonwealth of Pennsylvania, known as Act No. 511, approved December 31, 1965; further this ordinance shall not be deemed, construed or interpreted to impose, levy and assess a tax that Delaware Township, Mercer County, Pennsylvania may not lawfully impose, levy and assess.

SECTION 9

The provisions of this ordinance are severable and if any section or portion thereof shall be held illegal, invalid, or unconstitutional, such decision shall not effect or impair the remaining provisions of this ordinance. The intent of the Supervisors of Delaware Township is that this ordinance would have been adopted if such illegal, invalid or unconstitutional section or part thereof, had not been included therein.

SECTION 10

This ordinance shall be effective on May 5, 1967 at 12:01 A.M. and shall apply to all transfers of real property or interest in real property, thereafter.



SECTION 11

This ordinance is enacted pursuant to The Local Tax Enabling Act also known as Act No. 511, approved December 31, 1965, and any supplements or amendments thereto.

SECTION 12

This ordinance shall be effective on May 5, 1967 and remain in effect until May 5, 1968.

The members voted as follows:

SECTION 13

Any person, firm or corporation who shall neglect or refuse to comply with any of the terms or provisions of this ordinance, or of any regulations or requirements pursuant thereto and authorized thereby, in addition to the other penalties provided by law, upon conviction before a Justice of the Peace, or other proper official, shall be sentenced to pay a fine not exceeding three hundred (\$300.00) dollars and costs of prosecution for each such offense, or to undergo imprisonment for not more than thirty (30) days for the nonpayment of such fine and costs.

SECTION 14

Should an instrument or deed transfer a tract of real property, or any interest in real property, located partly in Delaware Township and partly in another adjacent municipality, the value of the portion in Delaware Township shall determine the tax imposed by this ordinance.

ORDAINED AND ENACTED into law this 4th day of April, 1967.

BOARD OF SUPERVISORS OF
DELAWARE TOWNSHIP
MERCER COUNTY
PENNSYLVANIA

BY:
Paul K. Struthers
President and Chairman

ATTEST:
Lester Kaufman
Secretary

At a regular meeting of the Board of Supervisors of Delaware Township, Mercer County, Pennsylvania, held on April 4, 1967, moved by Iven Wasser that the foregoing ordinance which imposes a tax at the rate of one (1%) percent on the transfer of real property or of any interest in real property in Delaware Township, Mercer County, Pennsylvania be enacted and adopted.

Seconded by Arden Saul.

The members voted as follows:

Paul Struthers	aye
Irven Wasser	aye
Arden Saul	aye

* * * * *

Note- This document was typed exactly as written.

July 21, 1987
Shari J. Ray
Secretary/Treasurer

Shari J. Ray