

DELAWARE TOWNSHIP

ORDINANCE #15

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 in said Recorder's office, and shall likewise collect the tax hereby imposed on each and every such deed or instrument of Mercer County, Pennsylvania, hereto is hereby collected; the Recorder shall also collect said tax, in an amount to be set by the Township Supervisors from time to time, and the proceeds of such tax shall be paid by Delaware Township.

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 NONPAYMENT THEREOF.

SECTION 1

A tax is hereby imposed, levied and assessed for the calendar year 1969 and thereafter on a calendar year basis without an annual reenactment, 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 of 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 any interest in real property, shall remain liable for any unpaid realty transfer taxes imposed by virtue of this ordinance.

SECTION 3

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 ($\frac{1}{2}$) 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.

SECTION 12

The tax imposed by this ordinance shall be in force and effective throughout the year 1969 and continue in force and effect as a

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 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, its supplements and amendments; further this ordinance shall not be deemed, construed, or interpreted to impose, levy and assess a tax that Delaware Township, Mercer County, Pennsylvania may now 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 of 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 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, including Act No. 160 approved October 9, 1968.

SECTION 12

The tax imposed by this ordinance shall be in force and effective throughout the year 1969 and continue in force and effect on a

calendar year basis thereafter without annual reenactment unless the rate of tax be substantially changed.

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 non-payment 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.

SECTION 15

This ordinance supplants, repeals, and supersedes any inconsistent ordinances which imposed a similar tax but any existing ordinance imposing a similar tax should not be repealed or superseded until this ordinance becomes effective.

ORDAINED AND ENACTED into law this 5th day of November, 1968.

BOARD OF SUPERVISORS OF
DELAWARE TOWNSHIP,
MERCER COUNTY,
PENNSYLVANIA

By: Paul K. Struthers
chairman
Arden L. Saul

ATTEST:

Lester I. Kaufman
Secretary of the
Board of Supervisors of
Delaware Township,
Mercer County,
Pennsylvania

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Note- This ordinance was typed from the original document exactly as written.

Shari J. Ray
Secretary/Treasurer
July 31, 1987

