

**TOWNSHIP OF DELAWARE  
MERCER COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 8-2007**

AN ORDINANCE OF THE TOWNSHIP OF DELAWARE, 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.

**Section 1. Imposition of Tax.**

Delaware 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 (1%) of the value, selling price or consideration of the real property, or interest in real property, transferred; this tax shall apply regardless of where the instruments making this transfer are made, executed or delivered or where the actual settlements on such transfers take place.

**Section 2. Administration:**

The tax imposed under Section 1 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, Delaware Township, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. § 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 3. Interest.**

Any tax imposed under Section 1 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. § 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. § 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 4. Time for Payment.**

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 5. Unpaid Tax as Lien.**

The tax levied, imposed and assessed by this ordinance, including accrued interest, shall be and remain a lien on the real property, or of any interest in real property, transferred until such tax, and interest, is paid.

#### **Section 6. Tax Stamp.**

The payment of the tax levied and assessed by this ordinance shall be evidenced by a stamp 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 7. Recorder of Deeds as Agent for Collection.**

The Recorder of Deeds of Mercer County, Pennsylvania, as agent, is responsible for collecting the tax due under Section 1 at the time that the deed or instrument is presented for recording. The Recorder of Deeds shall make appropriate notations on all deeds or instruments indicating payment of this tax when such is paid; likewise, the Recorder of Deeds shall account for and pay the tax collected, less collection fees allowed, to the Treasurer for the Township 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 percent (2%) 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 8. Taxable Amount.**

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, where the selling price is nominal or is not the actual value of the real estate, shall be accompanied by a Affidavit of Value signed by the transferor or his agent or by the transferee or his agent setting forth the actual value of the real property transferred. 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 on the deed or the value set forth in the accompanying Affidavit of Value, whichever reflects actual value, shall be conclusive of the taxable amount. If the transfer be a transaction that is not subject to the tax hereby imposed, such fact shall be disclosed in the instrument and/or in the Affidavit of Value.



**Section 9. Severability.**

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. Repealer.**

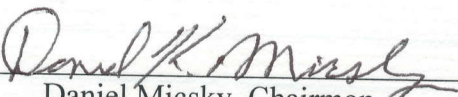
All ordinances or parts of ordinances conflicting with any provisions of this ordinance are hereby repealed insofar as they are inconsistent with this ordinance, and Ordinance No. 12-1967 is hereby repealed in its entirety.

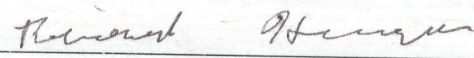
**Section 11. Effective Date.**

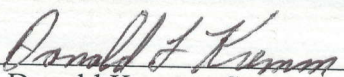
The provisions of this ordinance shall be effective on and be applicable to any document made, executed, delivered, accepted or presented for recording after five (5) days from the date of adoption of this ordinance.

This Ordinance No. 8-2007, is hereby ADOPTED, ENACTED AND RESOLVED into Law, this 1st day of August, 2007, by the Board of Supervisors of the Township of Delaware, Mercer County, Pennsylvania.

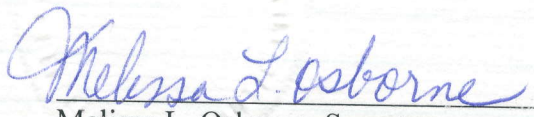
BOARD OF SUPERVISORS, TOWNSHIP  
OF DELAWARE, MERCER COUNTY,  
PENNSYLVANIA

By:   
Daniel Micsky, Chairman

By:   
Richard Hoover, Vice Chair

By:   
Donald Krenn, Supervisor

ATTEST:

  
Melissa L. Osborne, Secretary