

AN ORDINANCE 168

PROVIDING FOR THE LEVY OF A TAX, FOR GENERAL BOROUGH PURPOSES, UNDER ACT OF ASSEMBLY No. 511, APPROVED DECEMBER 31, 1965, EFFECTIVE JANUARY 1, 1966, ENTITLED "THE LOCAL TAX ENABLING ACT", UPON THE TRANSFER OF REAL PROPERTY LOCATED WITHIN THE BOROUGH OF ORWIGSBURG: PROVIDING FOR THE COLLECTION OF SUCH TAX BY THE RECORDER OF DEEDS, AND IMPOSING PENALTIES FOR THE VIOLATION THEREOF.

THE BOROUGH COUNCIL OF THE BOROUGH OF ORWIGSBURG  
HEREBY ORDAINS:

SECTION 1. This ordinance is enacted under the authority of the Act of Assembly No. 511, approved December 31, 1965, effective January 1, 1966, entitled "The Local Tax Enabling Act".

SECTION 2. Unless otherwise herein expressly provided, the following terms when used in this ordinance shall have the meanings hereby indicated:

(a) The term "person" shall mean any natural person, association, co-partnership, firm or corporation.

(b) The term "Recorder" shall mean the Recorder of Deeds of Schuylkill County, his successors in office, and their respective deputies.

(c) The Term "Transferor" shall mean the person selling, conveying, or otherwise transferring ownership of real property or any interest therein.

(d) The term "Transferee" shall mean the person buying, acquiring, or otherwise receiving ownership of real property or any interest therein.

(e) The term "value of the real property or property

interest" shall mean the actual consideration paid or payable, including the amount of any mortgage, bond, note, or other obligation forming part of the consideration, for any real property or interest in real property; provided, that in the case of a gift the term shall mean the market value thereof.

(f) The term "borough" shall mean the Borough of Orwigsburg, Schuylkill County, Commonwealth of Pennsylvania.

SECTION 3. There is hereby levied, assessed and imposed for the year 1966 a tax, at the rate hereinafter provided, upon the transfer of real property and any interest in real property, situate in the Borough of Orwigsburg, regardless of where the instruments effecting the transfers are made, executed or delivered, or where actual settlement on such transfers take place.

SECTION 4. The tax hereby levied, assessed and imposed shall be at the rate of one per cent (1%) of the value of the real property or property interest transferred, whether or not such value is stated as the consideration in the document evidencing the transfer.

SECTION 5. The tax hereby levied and assessed shall be paid by the transferee, and the transferee shall be liable for the payment thereof, but nothing herein contained shall be construed as prohibiting the payment of the tax by the transferor. Payment of the tax by the transferor shall discharge the transferee's liability for payment of the tax.

SECTION 6. The tax hereby levied, assessed and imposed shall be payable upon the completion of the transfer of the real property or interest in real property transferred, but not later than the time of the recording of the deed or other instrument evidencing the transfer in the office of the Recorder.

SECTION 7. This ordinance shall not be construed as imposing

a tax in the following instances: (1) when the transfer is by will or mortgage or the interstate laws of this Commonwealth, (2) a transfer by the owner of previously occupied residential premises to a builder of new residential premises when such previously occupied residential premises is taken in trade by such builder as part of the consideration from the purchase of a new previously unoccupied single family residential premises, (3) a transfer between corporations operating housing projects pursuant to the housing and redevelopment assistance law and the shareholders thereof, (4) a transfer between nonprofit industrial development agencies and industrial corporations purchasing from them, or on transfer to nonprofit industrial development agencies, (5) a transfer between husband and wife, (6) a transfer between persons who were previously husband and wife but who have since been divorced; provided such transfer is made within three months of the date of the granting of the final decree in divorce and the property or interest therein, subject to such transfer, was acquired by the husband and wife, or husband or wife, prior to the granting of the final decree in divorce, (7) a transfer between parent and child or the spouse of such a child, or between parent and trustee for the benefit of a child or the spouse of such child, (8) a transfer by and between a principal and straw party for the purpose of placing amortgage or ground rent upon the premises, (9) a correctional deed without consideration, (10) a transfer to the United States, the Commonwealth of Pennsylvania, or to any of their instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation, or deed of confirmation in connection with condemnation proceedings, or reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments provided said reconveyance is made with-

in one year from the date of condemnation, (11) leases, (12) a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debt.

SECTION 8. The Recorder is hereby appointed as agent of the Borough for the collection of the tax, and he is authorized to place an imprint of a rubber stamp upon the instrument recorded as evidence of the payment to him of the tax due upon the transfer evidenced by such instrument. Any such imprint upon a recorded instrument shall be evidence of the payment of the tax and no other receipt shall be required.

SECTION 9. All taxes under this ordinance which are due and unpaid shall bear interest at the rate of six per cent (6%) per year, and such taxes and interest and any penalties may be collected as other taxes are collected under the Local Tax Collection Law of May 25, 1945, P.L. 1050, as amended.

SECTION 10. If any tax levied in pursuance of this ordinance shall not be paid when due, there shall be added to the tax a penalty of ten per cent (10%) of the amount of the tax due, in addition to the interest hereinabove provided.

SECTION 11. The provisions of this ordinance are severable and if any part thereof is declared invalid the remaining portion of the ordinance shall remain in full force and effect.

SECTION 12. This ordinance shall become effective immediately  
ENACTED the 2nd day of May, 1966.

BOROUGH COUNCIL OF THE  
BOROUGH OF ORWIGSBURG

Attest:

By

Harold S. Boyer  
President

Jeannette M. Goltz  
Secretary

APPROVED the            day of May, 1966.

Charles M. Jones  
Mayor of the Borough of Orwigsburg