

ORDINANCE # 1-80

AN ORDINANCE OF THE BOROUGH OF PICTURE ROCKS, LYCOMING COUNTY, PENNSYLVANIA, IMPOSING AND LEVYING A TAX FOR GENERAL REVENUE PURPOSES ON THE TRANSFER OF INTERESTS IN REAL ESTATE, UNDER THE AUTHORITY OF THE ACT OF DECEMBER 31, 1965, BEING KNOWN AS THE LOCAL TAX ENABLING ACT, AS AMENDED, PROVIDING THE METHOD AND MANNER OF COLLECTING AND ENFORCING THE TAX; AND IMPOSING PENALTIES AND INTEREST FOR VIOLATIONS.

BE IT ENACTED AND ORDAINED by the Council of the Borough of Picture Rocks, Lycoming County, Pennsylvania, and it is hereby enacted and ordained by the authority of the same in accordance with the Act of the General Assembly of the Commonwealth of Pennsylvania, approved December 31, 1965, as amended, and known as The Local Tax Enabling Act, as follows:

SECTION 1. TITLE - This Ordinance may be known and cited as "Realty Transfer Tax Ordinance of the Borough of Picture Rocks".

SECTION 2. DEFINITIONS - The following words, when used in this Tax Ordinance shall have the meanings ascribed to them in this section, except in those instances where the context indicates a different meaning:

(a) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned or conducted by two or more persons.

(b) "Corporation" means a corporation or joint stock association, organized under the laws of this Commonwealth, the United States, or any other state, territory or foreign country or dependency, including, but not limited to, banking institutions.

(c) "Document" means any deed, instrument or writing whereby any lands, tenements or hereditaments within this Commonwealth, or any interest therein, shall be granted, bargained, sold or otherwise conveyed to the grantee, purchaser or any other person, but does not include wills, mortgages, transfers between husband and wife, transfers between parent and child, or the spouse of such

child, leases, and any other documents, transfers or conveyances as are specifically exempt or exempted from the Pennsylvania Realty Transfer Tax Act of May 27, 1951, as amended.

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

(e) "Borough" means the Borough of Picture Rocks, Lycoming County, Pennsylvania.

(f) "Transaction" means the making, executing, delivering, accepting or presenting for recording of a document of any type or kind transferring title to or any interest in real property located within the Borough of Picture Rocks.

(g) "Value", in the case of any document granting, bargaining, selling or otherwise conveying any land, tenement or hereditament, or interest therein, means the amount of the actual consideration therefor, including liens or other encumbrances thereon and ground rents, or a commensurate part of the liens or other encumbrances thereon and ground rents where such liens or other encumbrances and ground rents also encumber or are charged against other lands, tenements or hereditaments. However, where such documents shall set forth a small or nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale, or in the case of a gift, or any other document without consideration, from the actual monetary worth of the property granted, bargained, sold or otherwise conveyed, which, in either event, shall not be less than the amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

SECTION 3. RATE OF TAX - On and after April 15, 1980, a tax for general revenue purposes is hereby levied, assessed and imposed at the rate of one (1%) per cent of the value on real property or any interest therein, conveyed or transferred, lying with in the Borough regardless of where the instruments making the transfers are made, executed or delivered, or where the actual settlements on such transfers take place or where the transactions took place.

SECTION 4. PROPERTIES PARTIALLY WITHIN THE BOROUGH - Where land lying partly within the boundaries of the Borough and partly without the boundaries is transferred, the tax herein imposed shall be calculated upon such portion of the value as shall be represented by the portion of such lands lying within the boundaries of the Borough. Such apportionment of value shall be evidenced by the affidavit or certificate of value hereinafter provided for, but shall in no event be less than the highest assessed valuation for local tax purposes placed upon the same in the assessment of property within the Borough.

SECTION 5. PAYMENT BY GRANTOR OR TRANSFEROR - The tax levied hereunder shall be due and payable and shall be paid by the grantor or transferor named in the instrument of conveyance at the time of delivery of the instrument of transfer, exempting nevertheless, those transactions specifically exempted by legislative act adopted December 27, 1951 (P.L. 1743, Sec. 2), as amended.

SECTION 6. CONSIDERATION OF TRANSFER - Every instrument of conveyance affecting a transfer of title to real property or interest therein, located in the Borough shall set forth as part of such instrument the full, complete and actual consideration for the transfer of real property described therein, or shall be accompanied by a certificate of any attorney at law or an affidavit executed by a responsible person connected with the transaction showing such connection and setting forth the true, full, complete and actual value thereof, and, if the privilege of making such transfer is not taxable hereunder, the facts set by reason of which such nontaxability exists.

SECTION 7. DOCUMENTARY STAMPS - Payment of the tax imposed by this Ordinance shall be evidenced by the affixing of documentary stamps to every instrument or deed of conveyance, by the person making, executing, delivering or presenting for recording such document, and the Realty Transfer Tax Collector, or his agent, using, imprinting or affixing such stamps, shall indelibly write thereon the initials of his name, and the date of payment.

SECTION 8. RULES AND REGULATIONS - The Treasurer of the Borough shall be the collector of this tax and he or his agent, for the time the tax is due and payable, is hereby charged with the enforcement of the provisions of this article and is hereby authorized and empowered to prescribe, adopt and enforce rules and transactions and the payment and receipt of such taxes and any other matter pertaining to the administration and enforcement of the provisions of this article.

SECTION 9. DUTY OF RECORDER OF DEEDS - The Lycoming County Recorder of Deeds, or any of her deputies, shall be the agent of the Realty Transfer Tax Collector, for the collection

of the tax herein imposed by virtue of this Tax Ordinance at the time any deed, as hereinbefore defined, is presented for recording in the Office of the County Recorder of Deeds. The County Recorder of Deeds shall receive a commission of two per cent upon the amount of tax collected by her or any of her deputies, by virtue of this Tax Ordinance, which two per cent shall be deducted before remitting monthly to the Realty Transfer Tax Collector her statement of taxes collected under and by virtue of this Tax Ordinance.

SECTION 10. COLLECTION OF UNPAID TAXES - All taxes imposed by this Tax Ordinance which are not paid when due shall bear interest at the rate of one (1%) per cent per month until paid. The tax when due and unpaid shall become a lien on the real property or interest in real property which is described in the deed or instrument of conveyance on which this tax is imposed, and shall be collected as other debts of like character are collected. The Borough is authorized to file a municipal or tax claim in the Court of Common Pleas of Lycoming County for the collection of any unpaid tax under this article.

SECTION 11. VALIDITY - The provisions of this article are severable, and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences. It is hereby declared to be the intent of the Borough that this Tax Ordinance would have been adopted if such illegal, invalid or unconstitutional section, clause or sentence had not been included herein.

SECTION 12. PENALTY - Any person who fails, neglects or refuses to comply with any of the terms or provisions of this Tax Ordinance or of any regulation or requirement pursuant hereto and authorized hereby, shall, upon conviction thereof, be fined not more than Three Hundred (\$300.00) Dollars, and in default of payment of fine and costs, imprisoned not more than ninety (90) days. Each day's violation shall constitute a separate offense.

ORDAINED AND ENACTED into an Ordinance this 3rd day of March 1980

COUNCIL OF THE BOROUGH OF
PICTURE ROCKS

ATTEST:

William N. Dorman
Secretary

BY:

Carl M. Grant
Chairman

APPROVED: March 3, 1980.

C. Frankline Klein
Mayor