

ORDINANCE #2.

TRANSFER TAX ORDINANCE.

RESOLUTION of the Board of Supervisors of the Township of South Huntingdon, Westmoreland County, Pennsylvania, imposing a tax to provide revenue for general township purposes, upon the transfer by deed or other conveyance or real estate situate wholly or partly within the Township of South Huntingdon; imposing duties and conferring powers upon the Secretary and Special Tax Collector for the said Township of South Huntingdon, providing certain exemptions; prescribing the method and manner of collecting such tax and imposing penalties for the non-payment thereof within the time fixed for the payment and the violation of the provisions of the Resolution.

BE IT RESOLVED, by the Board of Supervisors of the Township of South Huntingdon, Westmoreland County, Pennsylvania, that the following resolution is hereby passed at the Special meeting of the Board of Supervisors of South Huntingdon Township, Westmoreland County, Pennsylvania, such resolution as follows:

UNDER and by virtue of the authority invested in it by Act No. 481 of the General Assembly of the Commonwealth of Pennsylvania, approved June 24, 1947, P.L. 11145, as amended by Act No. 246 of the General Assembly of the Commonwealth of Pennsylvania, approved May 8, 1949, P.L. 898, as amended by Act No. 430 of the General Assembly of the Commonwealth of Pennsylvania, approved September 29, 1951, P.L. 1640, as amended by Act No. 31 of the General Assembly of the Commonwealth of Pennsylvania, approved May 27, 1953, P.L. 234 as amended by Act No. 346 of the General Assembly of the Commonwealth of Pennsylvania, approved August 21, 1953 P.L. 1242, that a Tax to provide revenue for general township purposes, be and the same is hereby levied, assessed and imposed on or after May 15, 1956, for the year of 1956, and each year thereafter, upon the transfer, by deed or other conveyance of real property situate wholly or partly within the Township of South Huntingdon, Westmoreland County, Pennsylvania, in accordance with the following:

SECTION 1. The following words or phrases when used in this Resolution shall have the meaning ascribed to them in this section, except when the context indicates a different meaning:

"ASSOCIATION"- Any partnership, limited partnership, or other form of

unincorporated enterprise, owned by two or more persons.

"BOARD"- The Board of Supervisors of the Township of South Huntingdon, Westmoreland County, Pennsylvania.

"Tax"- The tax levied, assessed and imposed in this Resolution.

"TOWNSHIP"- The Township of South Huntingdon, Westmoreland County, Pennsylvania.

"DEED"- Any instrument or writing not testamentary in character, which conveys the legal title to lands, tenements and hereditaments or any real interest therein shall be absolutely conveyed, transferred, assigned or vested in any person.

"PERSON"- Every natural person, co-partnership, association or corporation. Whenever used in any clause prescribing or imposing any penalty, or both, the term "person" as applied to co-partnerships or association, shall mean the partners or members thereof, and as applied to corporation, the officers thereof.

"SECRETARY"- The Secretary of the Township of South Huntingdon, Westmoreland County, Pennsylvania.

"SPECIAL TAX COLLECTOR"- The special tax collector who shall be designated and/or appointed by the Board of Supervisors of the Township of South Huntingdon, Westmoreland County, Pennsylvania.

"TRANSFER"- A transaction whereby the legal title to lands, tenements, hereditaments or other real property, or any real interest therein, situate wholly or partly within the Boundaries of the Township, shall be transferred or conveyed by deed or other conveyance, for value.

"VALUE"- The gross sale of the real property transferred which shall be the sum of the actual cash paid, property received, purchase money obligation if any, and the real amount of all liens, mortgages and other encumbrances under and subject to which the sale is made.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION 2. A tax to provide revenue for general township purposes hereby levied, assessed and imposed upon all transfers occurring after the effective date of this resolution, at the rate of One Dollar (\$1.00) for each One Hundred Dollars (\$100.00) or fraction thereof of the value of the real

property transferred. Where the transfer involves a property situate partly within and partly without the boundaries of the Township, the tax so levied shall be on the value of the part situate within the boundaries of the Township only. The tax shall not apply to, or be imposed upon, transfers resulting from agreements or contracts to sell which only convey an equitable title, but the tax shall apply to and be imposed and collected when title is transferred by any instrument or writing not testamentary in character, whereby legal title to lands, tenements and hereditaments or any real interest therein shall be absolutely conveyed, transferred, assigned or vested in any person.

SECTION 3. The tax shall be paid by the grantor or grantors named in the deed and shall be due and payable by him or them at the time of the transfer; immediately thereafter he shall make a report of the transfer in duplicate to the "Special Tax Collector", on forms prescribed by the latter, setting forth the true, complete and actual value of the transfer, the names of the parties, the location of the real estate and such other information as the Special Tax Collector may require; provided that transfers wherein the grantor is a Corporation, association or trust organized exclusively for charitable, religious or public purposes, or a non-profit educational institution, or a municipality, shall not be taxable.

SECTION 4. The tax shall be paid to the Special Tax Collector, who is hereby charged with the collection thereof. The Special Tax Collector shall account for and pay over to the Township the taxes collected hereunder, in the same manner as other taxes collected by him for the Township on or before the fifth day of each and every month for collections made by him the previous month, unless the time is changed by the Board of Supervisors of the Township of South Huntingdon.

SECTION 5. On or before the fifth day of each and every month, the Special Tax Collector shall furnish the Secretary with a list of the transfers made during the preceding month together with a list of taxes received, which record shall be kept by the Secretary.

SECTION 6. All taxes imposed by this Resolution if not paid when due shall bear interest at the rate of one half of one per centum ($\frac{1}{2}$ of 1%) per month until paid, beginning ten (10) days after the transfer.

SECTION 7. A penalty of five (5%) is hereby imposed upon any

tax which remains unpaid within one (1) month after the transfer.

SECTION 8. All taxes imposed by this Resolution together with interest and penalties shall be recovered as other debts of like character are now by law recoverable.

SECTION 9. The tax with interest and penalties shall become a lien upon the lands, tenements or hereditaments or any interest therein lying, being and situate wholly or in part within the boundaries of the Township which are the subject of the transfer. The lien shall begin at the time when the tax is due and payable, and shall continue until discharged by payment or in accordance with the law, and the Special Tax Collector is authorized to file a municipal or tax claim in the Court of Common Pleas of Westmoreland County, Pennsylvania according to law.

SECTION 10. The provisions of this Resolution are severable and if a section, clause, sentence, part or provision thereof shall be held illegal, invalid or unconstitutional, the decision of the Court shall not affect or impair any of the remaining sections, clauses, sentences, parts, or provisions of this Resolution. It is hereby declared to be the intent of the Board of Supervisors that this Resolution would have been adopted if such illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included herein.

SECTION 11. The said Tax is adopted for the purpose of equalizing the burden of taxation and to provide additional funds for general township purposes, the estimated revenue to be derived from the said tax for the year 1956 is Two Thousand (\$2,000.00) Dollars.

SECTION 12. This resolution, and the tax imposed shall become effective the 15th day of May, 1956.

THIS ORDINANCE is adopted by the Board of Supervisors of the Township of South Huntingdon, Westmoreland County, Pennsylvania, this 9th day of April, 1956.

S/ Mike Ritz
President of Board of Supervisors
the Township of South Huntingdon
Township, Westmoreland County, Pa.

ATTEST:
S/Frank L. Forsythe, Secretary.