

Township of North Abington

Lackawanna County, Pennsylvania

Ordinance No. 2-06 Year 2006

Real Estate Transfer Tax

AN ORDINANCE PROVIDING FOR THE LEVYING, ASSESSMENT AND COLLECTION OF A TAX FOR GENERAL REVENUE PURPOSES UPON A TRANSFER OF AN INTEREST IN REAL PROPERTY TO THE EXTENT THAT THE TRANSFERS ARE SUBJECT TO TAX IMPOSED BY THE COMMONWEALTH PURSUANT TO 72 P.S., SECTION 8101-C et seq., AUTHORIZED BY ARTICLE XI-D, "THE TAX REFORM CODE OF 1971", 72 P.S., SECTION 8101-D et seq., AND ADMINISTERED, COLLECTED AND ENFORCED UNDER THE LOCAL TAX ENABLING ACT, ACT OF 1965, P.L. 1257, No. 511 (53 P.S. 6901 et seq)

The Board of Supervisors of the Township of North Abington, Lackawanna County, Pennsylvania, hereby enacts and resolves:

Section 1: SHORT TITLE. - This Ordinance shall be known as the "Realty Transfer Tax Ordinance of the Township of North Abington."

Section 2: AUTHORITY. - A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within the Township of North Abington, regardless of where the documents making the transfer are made, executed or delivered, or where the actual settlements on such transfer took place as authorized by Article XI-D "The Tax Reform Code of 1971", 72 P.S. Section 8101-D et seq. Furthermore, this tax resolution is enacted under authority of the Local Tax Enabling Act, Act of 1965, P.L. 1257, No. 511.

Section 3: IMPOSITION OF TAX. - (a) The Township of North Abington 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 (1%) percent.

(b) It is the intent of this Ordinance that the entire burden of the tax imposed on a person or transfer shall not exceed the limitations prescribed in Local Tax Enabling Act, Act of 1965, P.L. 1257, No. 511 (53 P.S. 6901 et seq) so that if any other political subdivisions or School District has imposed or hereafter shall impose such tax on the same person or transfer than the tax levied by the Township of North Abington under the authority of the Act shall during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half of the rate and

such one-half rate shall become effective without any action on the part of the Township of North Abington, however, that the Township of North Abington and any other political subdivision which impose such tax on the same person or transfer may agree that instead of limiting their respective rates to one-half or the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted.

Section 4: ADMINISTRATION. - The tax imposed under Section 3 and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, No. 611, 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, the Township of North Abington pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. Section 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 5: INTEREST. - Any tax imposed under Section 3 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. Section 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. Section 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 6: EFFECTIVE DATE. - The provisions of this Resolution shall become effective on and be applicable to any document made, executed, delivered, accepted or presented for recording five days after enactment of this Ordinance.

Section 7: REPEAL OF PRIOR ORDINANCE. All Ordinances or parts thereof which are inconsistent with this ordinance are hereby void to the extent of such inconsistency.

ENACTED AND RESOLVED this 5th day of SEPTEMBER, 2006.

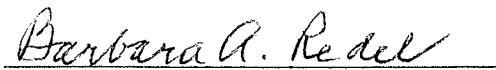
Township of North Abington
Board of Supervisors


Gary R. Wilding, Chairman


Thomas Mundrake


Ernest D'Agata

ATTEST:


Township Secretary