

**BARRETT TOWNSHIP  
MONROE COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 153**

**AN ORDINANCE OF THE TOWNSHIP OF BARRETT, COUNTY OF MONROE, COMMONWEALTH OF PENNSYLVANIA, AMENDING AND SUPPLEMENTING THE BARRETT TOWNSHIP REALTY TRANSFER TAX ORDINANCE, ORDINANCE NO. 66, AS AMENDED BY BARRETT TOWNSHIP ORDINANCE NO. 78, TO COMPLY WITH THE REQUIREMENTS OF ACT 40 OF 2005, IMPOSING A REALTY TRANSFER TAX IN ACCORDANCE WITH ARTICLE XI-D OF THE TAX REFORM CODE OF 1971, AUTHORIZING THE PENNSYLVANIA DEPARTMENT OF REVENUE TO COLLECT AND ENFORCE THE TAX WHEN NECESSARY, IMPOSING INTEREST ON DELINQUENT TAX AND AUTHORIZING THE BARRETT TOWNSHIP TREASURER TO SHARE INFORMATION WITH THE PENNSYLVANIA DEPARTMENT OF REVENUE.**

**BE IT ORDAINED AND ENACTED** by the Board of Supervisors of Barrett Township, Monroe County, Pennsylvania, pursuant to the authority of the Tax Reform Code of 1971, codified at 72 P.S. §§ 8101-D - 8114-D, as amended, including amendments by Act 40 of 2005 (P.L. 149); the Local Tax Enabling Act (P.L. 1257, No. 511), codified at 53 P.S. §§ 6901-6924; and the general powers permitted by the Second Class Township Code, codified at 53 P.S. § 65101; the following:

**SECTION 1. TITLE.**

This ordinance shall be known and may be cited as the "Amendment to the Realty Transfer Tax Ordinance" of Barrett Township.

**SECTION 2. IMPOSITION OF TAX.**

Barrett 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 continue to be at the rate of 1% as set forth in Barrett Township Ordinance No. 66.

**SECTION 3. ADMINISTRATION.**

Effective immediately and thereafter, the tax levied under this ordinance and Barrett Township Ordinance No. 66, as amended, and all applicable interest and penalties shall be administered, collected and enforced under the act of December 31, 1965 (P.L. 1257, No. 511), 53 P.S. § 6901

*et seq.*, as amended, known as "The Local Tax Enabling Act;" provided, however, that if the correct amount of the tax is not paid by the last date prescribed for timely payment as provided for in Section 1102-C, 72 P.S. § 8202-C, the Pennsylvania Department of Revenue is authorized and directed, on behalf of Barrett Township, to determine the tax, interest and penalty as provided for in Section 1109-D of the Tax Reform Code of 1971, 72 P.S. § 8109-D, and is also authorized and directed to collect and enforce the tax, interest and penalty in the same manner as tax, interest and penalty imposed by Article XI-C of the Tax Reform Code of 1971, 72 P.S. § 8101-C *et seq.*

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**SECTION 4. INTEREST.**

Any tax levied under this ordinance and Barrett Township Ordinance No. 66, as amended, 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. 253), 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 5. SHARING INFORMATION.**

The Barrett Township Treasurer or the authorized representative of the Treasurer may divulge to the Pennsylvania Department of Revenue any information concerning the administration or collection of the tax imposed under this ordinance and under Ordinance No. 66, as amended.

**SECTION 6. SEVERABILITY.**

The provisions of this ordinance are severable. If any sentence, clause or section is for any reason found to be unconstitutional, illegal or invalid, such decision shall not affect the validity of any of the remaining provisions of this ordinance. It is hereby declared as the legislative intent that this ordinance would have been adopted had such unconstitutional, illegal or invalid provisions had not been included herein.

**SECTION 7. REPEALER.**

All ordinances or parts of ordinances in conflict with the provisions of this ordinance shall be and the same are hereby repealed so far as the same affects this ordinance.

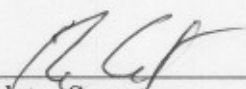
ORDINANCE NO. 78, TO COMPLY WITH THE REQUIREMENTS OF ACT 40 OF 2005, IMPOSING A REALTY TRANSFER TAX IN ACCORDANCE WITH ARTICLE XI-D OF THE TAX REFORM CODE OF 1971, AUTHORIZING THE PENNSYLVANIA DEPARTMENT OF REVENUE TO COLLECT AND ENFORCE THE TAX WHEN NECESSARY, IMPOSING INTEREST ON DELINQUENT TAX AND AUTHORIZING THE BARRETT TOWNSHIP TREASURER TO SHARE INFORMATION WITH THE PENNSYLVANIA DEPARTMENT OF REVENUE.

**CERTIFICATION**

I hereby certify that the attached Ordinance is a true and correct copy of an Ordinance enacted by the Board of Supervisors of Barrett Township, Monroe County, Pennsylvania, on the 14<sup>th</sup> day of August, 2007.



(TOWNSHIP SEAL)

  
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Rick Scrudato, Secretary  
Barrett Township Board of Supervisors  
R.R. 2, Box 2337  
Cresco, PA 18326