

ORDINANCE NO. 66

AN ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF A TAX OF ONE (1%) PER CENT ON THE TRANSFER OF REAL PROPERTY, OR OF ANY INTEREST IN REAL PROPERTY, SITUATE IN BARRETT TOWNSHIP, MONROE COUNTY, PENNSYLVANIA, PROVIDING PROCEDURE FOR THE COLLECTION OF THE TAX AND EXEMPTIONS THEREFROM, AND IMPOSING PENALTIES FOR NONPAYMENT THEREOF.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Supervisors of Barrett Township, Monroe County, Pennsylvania, and it is hereby ordained and enacted by the authority of the same:

SECTION 1. A tax is hereby imposed, levied and assessed, for general revenue purposes, on each and every transfer of real property, or of any interest in real property, situate in Barrett Township, Monroe County, Pennsylvania, at the rate of one (1%) per cent of the fair market value of such real property, or interest in real property, transferred; this tax shall apply regardless of where the instruments making the transfers are made, executed or delivered, or where the actual settlements on such transfers take place.

SECTION 2. The tax imposed by this ordinance shall be paid by the transferor or transferors, grantor or grantors, prior to the deliver of the deed or instrument transferring the real property or of any interest in real property; the transferee or transferees, if the tax be not paid by the transferor or transferors prior to the delivery of the deed or instrument of conveyance of the real property, or of any interest in real property, shall remain liable for any unpaid realty transfer taxes imposed by virtue of this ordinance.

SECTION 3. The tax imposed, levied and assessed by this ordinance shall be and remain a lien on the real property, or of any interest in real property, transferred until such tax be paid.

SECTION 4. All taxes imposed by this ordinance, which are not paid when due and payable, shall bear interest thereon at the rate of one-half ($1/2$) of one (1%) per cent per month until paid, and may be recovered and collected in an action brought in the name of the Township of Barrett as other obligations of like nature are collected.

SECTION 5. The payment of the tax levied and assessed by this ordinance shall be evidenced by a stamped impression affixed to the deed or instrument of transfer, or by a notation on the deed or instrument of transfer, by the collector of the tax, indicating that the tax has been paid.

SECTION 6. The Recorder of Deeds of Monroe County, Pennsylvania, is hereby designated as collector of the tax hereby imposed and such Recorder of Deeds shall make appropriate notations on all deeds or instruments indicating payment of this tax when such is paid, in accordance with the Act of November 1, 1971, P.L. --No. 113, Sec. 6; likewise, said Recorder of Deeds shall account for and pay the tax collected, less collection fees allowed, to the Township Treasurer each and every month; the compensation of the Recorder of Deeds of Monroe County for collecting said tax and services incidental thereto is hereby fixed at two (2%) per cent of the amount of tax collected; the

Recorder of Deeds of Monroe County, as collector of said tax, shall post bond in an amount to be set by the Township Supervisors by resolution from time to time, and the premium of such bond shall be paid by Monroe County.

SECTION 7. Every deed or instrument transferring real property, or any interest in real property, in Barrett Township, Monroe County, Pennsylvania shall state the fair market value of the real property or interest in real property thereby transferred, or shall be accompanied by an Affidavit of the transferor or his agent or by an Affidavit of the transferee or his agent setting forth the fair market value thereof. For purposes of determining whether or not a lien to Barrett Township, Monroe County, Pennsylvania, exists for unpaid taxes, the fair market value set forth in the deed or in the accompanying affidavit shall be conclusive of the real selling price. If the transfer be a transaction that is not subject to the tax hereby imposed, such fact shall be disclosed in the instrument or in an affidavit, with the reason for such exemption set forth.

SECTION 8. This ordinance shall not apply to any transfer of real property, or any interest in real property, exempted and excepted from taxation by item (1) of Section 2 of the Local Tax Enabling Act, of the Commonwealth of Pennsylvania, known as Act No. 511, approved December 31, 1965, P.L. 1257, as amended; further this ordinance shall not be deemed, construed or interpreted to impose, levy and assess a tax that Barrett Township, Monroe County, Pennsylvania, may not lawfully impose, levy and assess.

SECTION 9. The provisions of this ordinance are severable and if any section or portion thereof shall be held illegal, invalid or unconstitutional, such decision shall not effect or impair the remaining provisions of this ordinance. The intent of the Board of Supervisors of Barrett Township is that this ordinance would have been adopted if such illegal, invalid or unconstitutional section, or part thereof, had not been included therein.

SECTION 10. This ordinance shall be effective on January 1, 1973, at 12:01 A.M., and shall apply to all transfers of real property, or interests in real property, thereafter, without necessity of annual reenactment.

SECTION 11. This ordinance is enacted pursuant to the Local Tax Enabling Act, of the Commonwealth of Pennsylvania, also known as Act No. 511, approved December 31, 1965, P. L. 1257, and any supplements or amendments thereto.

SECTION 12. Any person, firm or corporation who shall neglect or refuse to comply with any of the terms or provisions of this ordinance, or of any regulations or requirements pursuant thereto and authorized thereby, in addition to the other penalties provided by law, upon conviction before a District Magistrate, or other proper official, in a summary proceeding, shall be sentenced to pay a fine not exceeding three hundred (\$300.00) dollars and costs of prosecution for each such offense, or to undergo imprisonment for not more than thirty (30) days for the non-payment of such fine and costs.

SECTION 13. Should an instrument or deed transfer a tract of real property, or any interest in real property, located partly in Barrett Township and partly in another adjacent municipality, the value of the portion in Barrett Township shall determine the tax imposed by this ordinance.

ORDAINED AND ENACTED into law this 27th day of December 1972.


K. Edward Price
K. EDWARD PRICE, Chairman

Lloyd R. Labar
LLOYD R. LABAR, Secretary

William J. Everett
WILLIAM J. EVERETT, Roadmaster