

ORDINANCE NO. 78

AN ORDINANCE OF THE TOWNSHIP OF BARRETT, MONROE COUNTY, PENNSYLVANIA, AMENDING THE REAL ESTATE TRANSFER TAX ORDINANCE OF THE TOWNSHIP OF BARRETT; TO EXCLUDE FROM TAXABILITY TRANSFERS BETWEEN GRANDPARENTS AND GRANDCHILDREN OR THE SPOUSE OF SUCH GRANDCHILD; AND TO MAKE UNNECESSARY THE FILING OF AFFIDAVITS OF VALUE FOR REAL ESTATE TRANSFERS EXEMPT FROM TAXATION BASED ON FAMILY RELATIONSHIPS.

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

SECTION 1: All transfers between a grandparent and grandchild or the spouse of such grandchild shall be excluded from the definition of taxable transfers or documents for all purposes under the Real Estate Transfer Tax Ordinance of the Township of Barrett.

SECTION 2: Section 7 of the Real Estate Transfer Tax Ordinance of the Township of Barrett, Ordinance No. 66, adopted on December 27, 1972, is hereby amended to provide as follows:

Every deed or instrument transferring real property, or any interest in real property, in Barrett Township, Monroe County, Pennsylvania, shall set forth therein and as a part of such document the true, full and complete value thereof, or shall be accompanied by an affidavit executed by the person required to pay the tax imposed by this Ordinance, or the agent or attorney of such person, showing the connection of such person with the transfer and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Ordinance. The provisions of this Section shall not apply to any real estate transfers which are exempt from taxation based on family relationship.

SECTION 3: All Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

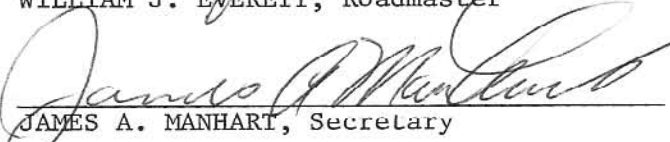
SECTION 4: This Ordinance shall take effect five days after its enactment.

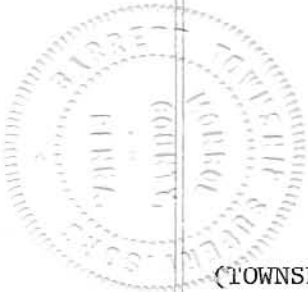
ORDAINED AND ENACTED into an Ordinance at a regular meeting of the Board of Supervisors of the Township of Barrett, Monroe County, Pennsylvania, this thirteenth day of May, 1981.

TOWNSHIP OF BARRETT


K. EDWARD PRICE, Chairman


WILLIAM J. EVERETT, Roadmaster


JAMES A. MANHART, Secretary



(TOWNSHIP SEAL)