

AN ORDINANCE
No. 73-1

TO PROVIDE REVENUE FOR GENERAL PURPOSES BY IMPOSING A ONE PER CENT (1%) TAX UPON THE TRANSFEREE OF THE VALUE OF A TRANSFER OF REAL PROPERTY OR OF ANY INTEREST IN REAL PROPERTY SITUATE WITHIN THE LIMITS OF THE TOWNSHIP OF UNION; PRESCRIBING AND REGULATING THE METHOD AND MANNER OF EVIDENCING THE PAYMENT OF SUCH TAX; CONFERRING POWERS AND IMPOSING DUTIES UPON CERTAIN PERSONS, PARTNERSHIPS, ASSOCIATIONS AND CORPORATIONS; PROVIDING PENALTIES FOR FAILURE TO COMPLY THEREWITH.

The Board of Supervisors of the Township of Union, Union County, Pennsylvania, hereby enact as follows:

Section 1. The following words when used in this ordinance shall have meanings ascribed to them in this section, except in those instances where the context clearly indicates a different meaning:

"Association" - A partnership, limited partnership, or any other form of unincorporated enterprise, owned or conducted by two (2) or more persons.

"Corporation" - A corporation or joint-stock association, organized under the laws of this Commonwealth, the United States, or any other state, territory, or foreign country, or dependency, including but not limited to banking institutions.

"Document" - Any deed, instrument or writing whereby any lands, tenements or hereditaments within the Township of Union or any interest therein shall be granted, bargained, sold or otherwise conveyed to the grantee, purchaser, or any other person, but does not include wills, mortgages, transfers between husband and wife, transfers between parent and child, and leases.

"Person" - Every natural person, association, or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term "person", as applied to associations, shall mean the partners or members thereof, and, as applied to corporations, the officers thereof.

"Value" - In the case of any document granting, bargaining, selling, or otherwise conveying any land, tenement or hereditament, or interest therein, the amount of the actual consideration therefor, including liens or other encumbrances thereon, or a commensurate part of the liens or other encumbrances thereof where such liens or other encumbrances also encumber other lands, tenements or hereditaments; Provided, that where such document shall set forth a small or nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale, or, in the case of a gift, from the actual monetary worth of the property granted, bargained, sold, or otherwise conveyed, which, in either event,

shall not be less than the amount determined by multiplying by four (4) the highest assessment of such lands, tenements or hereditaments for local tax purposes.

Section 2. Every person who is a transferee of a document or who accepts any document, or in whose behalf any document is accepted, shall be subject to pay a Township Tax at the rate of one per cent (1%) of the value of the property represented by such document, which Township Tax shall be payable at the time of delivery or acceptance of such document.

Section 3. Where a person acquires title to any lands, tenements, or hereditaments as a nominee or as a straw party for the real grantee or purchaser, the transferee of such title from such nominee or straw party shall be exempt from this tax.

Section 4. Where a person, as transferee, acquires title to any lands, tenements, or hereditaments for the purpose of holding same as a nominee or as a straw party for the grantor, such transferee shall be exempt from this tax.

Section 5. The payment of the tax imposed by this ordinance shall be evidenced by placing upon the document an inked notation of the receipt of such tax by the designated agent for the Township of Union.

Section 6. Every document upon which tax is imposed by this ordinance, when lodged with or presented to the Recorder of Deeds in the County of Union, Commonwealth of Pennsylvania, for recording, 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 a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof.

Section 7. It shall be unlawful for any person to:

a. As transferee or agent or a transferee to accept or cause to be accepted, any document without the full amount of tax thereon being duly paid; or

b. Fail, neglect or refuse to comply with or violate the rules and regulations prescribed, adopted, and promulgated

by the Township of Union under the provision of this ordinance.

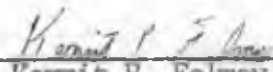
Section 8. Any person violating any of the provisions of this ordinance shall, upon conviction thereof, in a summary proceeding before a district magistrate or justice of the peace, be sentenced to pay a fine of not more than One Hundred (\$100.00) Dollars and costs of prosecution, or to undergo imprisonment of not more than thirty (30) days, or both.


Section 9. The Recorder of Deeds in and for the County of Union, Commonwealth of Pennsylvania, is hereby designated to be the agent of the Township of Union, to receive and collect the tax as may be approved by the auditors of the Township of Union. The remuneration for the services of the agent in collecting the tax imposed hereby shall be fixed by the Board of Supervisors of Union Township.

Section 10. This ordinance shall become effective the sixth day of July, A.D., one thousand nine hundred seventy-three (1973) and shall remain in force on a calendar year basis without annual reenactment unless the rate of the tax is subsequently changed.

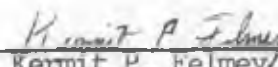
ENACTED AND ORDAINED as an ordinance of the Township of Union, Union County, Pennsylvania, to be effective as herein provided, this fifth day of June, A.D., one thousand nine hundred seventy-three (1973).

ATTEST:


Kermit P. Felmev
Chairman
Union Township Supervisors


Harold W. Bennett
Secretary

Approved this fifth day of June, A.D., one thousand nine hundred seventy-three (1973).


Kermit P. Felmev
Chairman