

ORDINANCE NO. 06-03

AN ORDINANCE OF THE TOWNSHIP OF UNION, UNION COUNTY, PENNSYLVANIA, AMENDING SECTIONS 4.4 AND 16 OF ORDINANCE NO. 87-1, ENACTED FEBRUARY 3, 1987, KNOWN AS THE REALTY TRANSFER TAX ORDINANCE, BY IMPOSING INTEREST ON ANY DELINQUENT REALTY TRANSFER TAX AT A RATE EQUIVALENT TO THE INTEREST RATE IMPOSED BY THE COMMONWEALTH OF PENNSYLVANIA; AND AUTHORIZING AND DIRECTING THE PENNSYLVANIA DEPARTMENT OF REVENUE TO DETERMINE, COLLECT AND ENFORCE THE REALTY TRANSFER TAX AS IMPOSED AND ALL APPLICABLE INTEREST AND PENALTIES.

Be it enacted and ordained by the Board of Supervisors of the Township of Union, Union County, Pennsylvania, and it is hereby enacted and ordained by the authority of the same, as follows:

Section 1. Subsection 4 of Section 4 of Ordinance No. 87-1, enacted February 3, 1987, is hereby amended to read in its entirety as follows:

"4. Any tax imposed herein 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. §§7101, et seq.], as amended, known as the "The Municipal Claims and Tax Liens Act." The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth of Pennsylvania 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 2. Section 16 of Ordinance No. 87-1, enacted February 3, 1987, is hereby amended to read in its entirety as follows:

"Section 16. All taxes imposed by this Ordinance, together with interest and penalties prescribed herein, shall be administered, collected and enforced under the Act of December 31, 1965, P.L. 1257, No. 511, 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 Union, pursuant to Section 1102-D of the Tax Reform Code of 1971 [72 P.S. §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 3. Except as amended by this Ordinance, all of the provisions of Ordinance No. 87-1, enacted February 3, 1987, shall remain in full force and effect.

Section 4. All ordinances or parts of ordinances inconsistent herewith be and the same are hereby repealed; provided, however, that the repealed Sections 4.4 and 16 of Ordinance No. 87-1, enacted February 3, 1987, as enumerated in this Ordinance shall remain effective for documents that became subject to the Township's realty transfer tax prior to the effective date of this Ordinance.

Section 5. This Ordinance shall become effective five (5) days after enactment and be applicable to any document made, executed, delivered, accepted or presented for recording on or after the date of enactment, and shall remain in effect and continue thereafter from year to year on a calendar year basis unless amended or repealed.

ENACTED AND ORDAINED as an Ordinance of the Township of Union, Union County, Pennsylvania, this 1st day of AUGUST, 2006.

ATTEST:

TOWNSHIP OF UNION:

Shirley L. Doyle
Shirley L. Doyle, Township Secretary

By: R. Nelson Poe
R. Nelson Poe, Chairman
Thomas R. Reitz
Thomas R. Reitz, Supervisor
K. Palmer Felméy
K. Palmer Felméy, Supervisor