

AN ORDINANCE IMPOSING A TAX FOR GENERAL
TOWNSHIP PURPOSES UPON THE TRANSFER OF
ALL REAL PROPERTY WITHIN THE TOWNSHIP
OF SCHUYLKILL: PROVIDING FOR THE COLLECTION
OF SUCH TAX: IMPOSING PENALTIES FOR THE
VIOLATION THEREOF

BE IT ENACTED AND ORDAINED by the Board of Supervisors of the Township of Schuylkill, Schuylkill County, Pennsylvania, under and by virtue of the Local Tax Enabling Act of the Commonwealth of Pennsylvania, No. 511 enacted December 31, 1965, by and under the authority of the same as follows:

Section 1. Definitions.

The following words and phrases when used in this Ordinance shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires a different meaning.

(a) The term "person" shall mean any natural person, association, co-partnership, firm or corporation;

(b) The term "Recorder" shall mean the Recorder of Deeds of Schuylkill County, his successor and successors in office, and their respective deputies;

(c) The term "transferrer" shall mean the person selling, conveying or otherwise transferring ownership of real property or any interest therein;

(d) The term "transferee" shall mean the person buying, acquiring, or otherwise receiving ownership of real property or of any interest therein;

(e) The term "value of real property or property interest" shall mean the actual consideration paid or payable, including the amount of any mortgage, bond, note or other obligation forming a part of the consideration, for any real property or interest in real property. If no consideration is stated in the instrument of transfer, or the transfer shall be a gift except as hereinafter otherwise

(f) The term "Township" shall mean the Township of Schuylkill, County of Schuylkill and State of Pennsylvania.

Section 2. A tax, at the rate hereinafter provided, is hereby levied, assessed and imposed for the year upon the transfer of real property and any interest in real property, situate in the Township, regardless of where the instrument effecting the transfer is made, executed or delivered, or where the actual settlement on such transfer takes place.

Section 3. The tax hereby levied, assessed and imposed shall be at the rate of one (1%) per centum of the value of the real property or the interest in real property transferred, whether or not such value is stated in the document evidencing the transfer.

Section 4. The tax hereby levied, assessed and imposed shall be paid by the Transferee, but nothing herein contained shall be construed as prohibiting the payment of the tax by the transferor. Payment of the tax by the transferor shall discharge the transferee's obligation and liability for payment of the tax.

Section 5. The tax hereby levied, assessed and imposed shall be payable when the transfer of the real property or of the interest in real property shall be completed and must be paid at the time of recording of the deed or other instrument evidencing the transfer.

Section 6. The Recorder of Deeds of Schuylkill County is hereby appointed the agent for the Township to collect the tax hereby imposed. The Recorder shall refuse to accept or record any instrument for the transfer of real property or of any interest in real property, unless and until the tax hereby imposed shall have been paid. Upon the payment of the tax to the recorder, said officer is authorized to note on the instrument of transfer the receipt of the tax by him, the date thereof, and the amount of tax paid. No other receipt for the payment of the tax shall be required. The Recorder shall account to the Township, on the 20th day of each month, for all taxes received by him during the preceding month, with the name or names

Section 7. If any tax levied, in pursuance of this ordinance, shall not be paid when due, there shall be added to the tax a penalty of ten (10%) per cent of the amount of the tax due, in addition to the interest, as hereinafter provided.

Section 8. If the tax hereby imposed shall not be paid within the time herein set forth, the same shall bear interest at the rate of six (6%) per cent per annum, and such taxes, together with interest and penalties, may be collected by the Township as other taxes are collected or a municipal lien may be filed against the real estate so transferred, in accordance with the Municipal Lien Act of the Commonwealth of Pennsylvania.

Section 9. The following transfers of real property or of interest in real property are exempt from the payment of the tax hereby imposed, by virtue of Section 2 (1) of Act No. 511, of the General Assembly of the Commonwealth of Pennsylvania, enacted December 31, 1965, as follows:

- (a) All transfers to religious, charitable, or non-profit educational organizations;
- (b) When the transfer is by will or mortgage;
- (c) When the transfer is by inheritance under the Intestate Laws of the Commonwealth of Pennsylvania;
- (d) On a transfer by the owner of previously occupied residential premises to a builder of new residential premises when such previously occupied residential premises is taken in trade by such builder as part of the consideration from the purchases of a new previously unoccupied single family residential premises;
- (e) On the transfer between corporations operating housing projects pursuant to the housing and redevelopment assistance law and the shareholders thereof;
- (f) On a transfer between non-profit industrial development agencies and industrial corporations purchasing from them;
- (g) On a transfer to non-profit industrial development

(h) On a transfer between husband and wife;

(i) On a transfer between persons who were previously husband and wife but who have since been divorced, provided, such transfer is made within three (3) months of the date of the granting of the final decree in divorce and the property or interest therein subject to such transfer was acquired by the husband and wife, or husband or wife, prior to the granting of the final decree in divorce;

(j) On a transfer between parent and child or the spouse of such child;

(k) On a transfer between parent and trustee for the benefit of a child or the spouse of such a child;

(l) on a transfer by and between a principle and straw party for the purpose of placing a mortgage or ground rent upon said premises;

(m) On a transfer of a correctional deed without consideration;

(n) On a transfer to the United States, the Commonwealth of Pennsylvania, or to any of their instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation, or deed of confirmation in connection with condemnation proceedings, or reconveyance may include property line adjustments, provided, said conveyance is made within one (1) year from the date of condemnation;

(o) On any leases or real estate or on a conveyance to a trustee under recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debt;

(p) On a privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to a State tax or license fee.

Section 10. All ordinances, resolutions, or parts of ordinances, conflicting with this ordinance are hereby null and void to the extent the same affects this ordinance.

Section 11. If any sentence, clause, section, or part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this ordinance. It is hereby declared as the intent of the Board of Supervisors of the Township of Schuylkill, that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included therein.

Section 12. This ordinance shall become effective and its provisions shall apply to all transfers of real property or interest in real property which shall be consummated on and after July 1, 1976.

ENACTED and ORDAINED into an ordinance, this 3rd day of MAY, 1976

TOWNSHIP OF SCHUYLKILL

BY Daniel De Cindis
Chairman

Lemuel Pauck
Supervisor

Harry B. Hain
Supervisor

ATTEST:

Robert D. Bashago
Secretary