

WHITE TOWNSHIP
BEAVER COUNTY, PENNSYLVANIA

ORDINANCE NO. 125

AN ORDINANCE OF WHITE TOWNSHIP,
COUNTY OF BEAVER AND COMMONWEALTH OF PENNSYLVANIA, ENACTING
A LOCAL REALTY TRANSFER TAX AND OTHER TAX RELATED PROVISIONS
PURSUANT TO ARTICLE XI-D OF THE TAX REFORM CODE OF 1971, AND
AUTHORIZING THE DEPARTMENT OF REVENUE OF THE COMMONWEALTH OF
PENNSYLVANIA TO DETERMINE, COLLECT AND ENFORCE THE TAX,
INTEREST, AND PENALTIES

The Supervisors of White Township hereby ordains and enacts as follows:

SECTION I:

Imposition of Tax

White Township adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a Realty Transfer Tax as authorized under that Article, subject to the rate limitations therein. The tax imposed under this Section shall be at the rate of five (5) mills or one-half of one percent (0.5%) of the actual value of the land conveyed on each and every sale or conveyance of real property within the boundaries of White Township, said tax to be paid by the grantee or purchaser of said interest in land.

SECTION II:

Administration

The Tax imposed under Section 1, and all applicable interest and penalties, 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, White Township, 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 III:

Interest

Any Tax imposed under Section I 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 Municipal Claims and Tax Liens Act." The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in Section 806 of the Act on 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 IV:

Repealer

All ordinance or parts of ordinances which are inconsistent herewith are hereby repealed.

SECTION V:

Severability

If any section, paragraph, sub-section, clause or provision of this Ordinance shall be declared invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of this Ordinance as a whole or any part thereof other than that portion specifically declared invalid.

SECTION VI:

Effective Date

This ordinance shall become effective on March 7, 2007.

Ordained and enacted on March 7, 2007.



WHITE TOWNSHIP

By John S. Skowath
Supervisor

By James X. (W)
Supervisor

By Robert M. (W)
Supervisor

Attested:

[Signature]
Township Secretary



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Beaver County

WHITE TOWNSHIP

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Beaver County, Recorder of Deeds

