

ORDINANCE NO. 44

AN ORDINANCE OF THE TOWNSHIP OF WHITE, COUNTY OF BEAVER AND COMMONWEALTH OF PENNSYLVANIA, IMPOSING A TAX ON THE TRANSFER OF REAL PROPERTY WITHIN THE GEOGRAPHICAL LIMITS OF SAID TOWNSHIP, REQUIRING THAT EACH DEED OR DOCUMENT OF CONVEYANCE SHALL SHOW EVIDENCE OF PAYMENT OF THE TAX, PROVIDING A METHOD OF COLLECTION, AND IMPOSING PENALTIES FOR FAILURE TO COMPLY WITH THE ORDINANCE.

BE IT ENACTED AND ORDAINED by the Board of Supervisors of the Township of White, Beaver County, pursuant to the provisions of the Act of June 25, 1947, P.L. 1145, as amended, that there shall be imposed for the period beginning August 1, 1964, and ending July 31, 1965, a real estate transfer tax of one (1%) per cent on all sales, conveyances, or transfers of real estate situate within the geographical limits of the Township of White.

LAW OFFICES OF WHITMIRE & MANNIX, BEAVER FALLS, PA.

SECTION I - 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 a different meaning:

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

(b) "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.

#44

(c) "Document" - Any deed, instrument or writing whereby any lands, tenements or hereditaments within this Commonwealth 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 or the spouse of such a child or between parent and trustee for the benefit of a child or the spouse of such child, by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises, correctional deeds without consideration, transfers to the United States, the Commonwealth of Pennsylvania, or to any of their instrumentalities, agencies or political subdivisions, by gift, dedication or deed of confirmation in connection with condemnation proceedings, leases, a conveyance to a trustee under a recorded trust agreement for the express purpose of holding the 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, or 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 purchaser of a new previously unoccupied residential premises.

(d) "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.

(e) "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, and ground rents, or a commensurate part of the liens or other encumbrances thereon, and ground rents, where such liens or other encumbrances and ground rents, also encumber or are charged against 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 of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

SECTION II. On and after the first day of August 1964, a tax of one (1%) per cent of the actual value of the land conveyed is hereby imposed on each and every sale, conveyance, or transfer of real estate lying within the geographical limits of the Township of White.

SECTION III. The tax shall be due and payable at the time of the actual transfer as evidenced by the delivery of the deed or other document of conveyance. Payment of the tax shall be evidenced on the deed itself by the affixing of stamps or in such other manner as the tax collectors shall determine. Whatever method of indicating payment is used, the notation on the deed shall show the date of payment, the amount of tax paid, and the name of the tax collector.

SECTION IV. This tax shall be payable at the office of the duly designated tax collector, by the grantee named in the deed or other document or conveyance. The Board of Supervisors, by resolution, may appoint the Recorder of Deeds of Beaver County as tax collector for this tax, or, from time to time, any other individual so designated by such a resolution.

SECTION V. The tax collector may require of each grantee that he make an affidavit as to the actual consideration paid for the transfer, or in the event there is no actual consideration, the grantee shall make an affidavit as to the actual value of the real estate transferred. In lieu of such an affidavit, the tax collector may accept a copy of the sales agreement as sufficient evidence of the purchase price and determine the tax on that basis.

SECTION VI. To determine whether or not there is any evasion of the tax, the tax collector may request the Solicitor for the Township to examine the records in the Office of the Recorder of Deeds of Beaver County, Pennsylvania, and the Board of Supervisors shall pay the Solicitor for the services so rendered.

SECTION VII. It shall be unlawful for any person to:

(a) Fail or refuse to pay the tax imposed by this Ordinance.

(b) Fail or refuse to comply with the provisions of this Ordinance or regulations adopted by the tax collector.

(c) Make any notations upon any deed or other document of conveyance indicating payment of the tax, except the collector of this tax.

SECTION VIII. In the event that the tax is not paid when due, the tax collector may collect, in addition to the tax, interest at the rate of six (6%) per cent per annum on the unpaid balance, which interest shall accrue from the date of delivery of the deed or other document of conveyance.

SECTION IX. The tax collector shall keep a record of all collections of taxes showing the parties to the transfer for which the tax was paid.

SECTION X. The tax collector shall have the right to bring a suit before any Justice of the Peace, or the Court of Common Pleas of Beaver County, Pennsylvania, to enforce the collection of any tax due under the terms of this Ordinance. The Secretary of the Township, upon instructions from the Board of Supervisors, shall also have the authority to file such suits in the name of the Township. All such suits shall be handled through the Township Solicitor.

SECTION XI. Any person violating this Ordinance or any portion thereof shall be subject to a fine of not more than

Two Hundred (\$200.00) Dollars for each offense, and in default of payment, shall be subject to imprisonment in the Beaver County Jail for not more than thirty (30) days.

SECTION XII. The provisions of this Ordinance are severable and if any section, clause, sentence, part or provision thereof shall be held to be illegal, invalid or unconstitutional, the decision of the Court shall not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this Ordinance. It is hereby declared to be the intent of the Board of Supervisors of the Township of White that this Ordinance would have been adopted if such illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included herein.

SECTION XIII. This Ordinance shall become effective thirty (30) days after adoption.

ENACTED AND ORDAINED this 1ST day of JULY, 1964, by the Board of Supervisors of the Township of White, Beaver County, Pennsylvania.

SIGNED:

Charles J. Brockhouse
Charles J. Brockhouse

Alfred Yorns
Alfred Yorns

Roy Craven
Roy Craven
White Township
Board of Supervisors.

ATTEST:

Stephen J. Stedila
Stephen J. Stedila, Secretary

RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE TOWNSHIP OF WHITE APPOINTING
THOMAS P. MURRAY, RECORDER OF DEEDS
FOR BEAVER COUNTY, AS COLLECTOR OF REAL
ESTATE TRANSFER TAX.

WHEREAS, Ordinance No. 44 of the Township of White was duly adopted and enacted on July 1, 1964, imposing a one (1%) per cent Real Estate Transfer Tax; and

WHEREAS, under the terms of Section IV of said Ordinance, the Board of Supervisors is empowered to, by resolution, appoint the Recorder of Deeds of Beaver County as Tax Collector for the said tax.

NOW, THEREFORE, the Board of Supervisors of the Township of White does hereby designate and appoint THOMAS P. MURRAY, Recorder of Deeds of Beaver County, as the duly authorized agent of the Township of White to collect the Real Estate Transfer Tax imposed under the terms and provisions of Ordinance No. 44 and it is further provided that the said Collector shall be paid a commission of five (5%) per cent on all collections made by him under the terms and provisions of said Ordinance.

IT IS FURTHER RESOLVED that this appointment shall be in full force and effect until rescinded by appropriate rescinding resolution adopted by the Board of Supervisors under the terms and provisions of Section IV of the said Ordinance.

Adopted this 1st day of July, 1964.

C E R T I F I C A T E

I hereby certify that the attached is a true and correct copy of the resolution duly adopted by the Board of Supervisors of the Township of White, Beaver County, Pennsylvania, pursuant to Section IV of Ordinance No. 44 of the said Township, at a meeting of the said Board of Supervisors held on July 1, 1964, pursuant to proper notice, with a full quorum present and the majority of all those present voting in favor of the adoption thereof.

Certified this 7th day of July, 1964.

SIGNED:

Stephen J. Stedila
Stephen J. Stedila, Secretary
of the Township of White.

(Township Seal)