

ORDINANCE NO. 1965 - 2

AN ORDINANCE OF THE TOWNSHIP OF SHAMOKIN, NORTHUMBERLAND COUNTY, PENNSYLVANIA, TO PROVIDE FUNDS FOR GENERAL REVENUE PURPOSES OF THE TOWNSHIP OF SHAMOKIN, BY LEVYING AND IMPOSING A TAX UPON DEEDS WHICH TRANSFER AND/OR CONVEY LANDS, TENEMENTS OR HEREDITAMENTS OR ANY INTEREST THEREIN, SITUATE WHOLLY OR PARTIALLY WITHIN THE TERRITORIAL LIMITS OF THE TOWNSHIP OF SHAMOKIN; CREATING THE OFFICE OF COLLECTOR; IMPOSING DUTIES AND CONFERRING POWERS UPON SAID COLLECTOR FOR COLLECTION OF THE TAX IMPOSED, ASSESSED AND LEVIED BY THIS ORDINANCE; AND PROVIDING CERTAIN EXEMPTIONS AND IMPOSING PENALTIES FOR THE VIOLATION THEREOF.

WHEREAS, under the terms and provisions of Act 481 of the 1947 General Assembly of the Commonwealth of Pennsylvania approved June 25, 1947, P.L. 1145, as amended, the Supervisors of the Township of Shamokin, a township of the second class, have the power and authority to provide for the levying, assessment and collection of taxes on persons, transactions, occupations, privileges, subjects and personal property within the limits of the Township of Shamokin; and

WHEREAS, it is necessary for the Supervisors of the Township of Shamokin to raise additional funds for the proper operation of said Township due to increased costs of government expenses in said Township; and

WHEREAS, the Supervisors of the Township of Shamokin are of the opinion that a portion of the tax burden of the operation of said Township should be borne by the imposition of a tax on all real estate sold and/or conveyed within the territorial limits of the Township of Shamokin; and

WHEREAS, the estimated tax to be derived from the transfer of real estate within the territorial limits of the Township of Shamokin is One Thousand (\$ 1,000.00) Dollars annually; and

WHEREAS, the Supervisors of the Township of Shamokin have determined that a tax be levied, assessed and collected in said Township for general revenue purposes.

THEREFORE, BE IT ORDAINED AND ENACTED by the Supervisors of the Township of Shamokin in regular meeting assembled, and it is hereby ordained and enacted by and with the authority of the same;

SECTION 1. This Ordinance shall be known and may be cited as Deed Transfer Tax Ordinance.

SECTION 2. The following words or phrases, when used in this Ordinance, shall have the meaning 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 by two or more persons.

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

"COLLECTOR." The Recorder of Deeds of Northumberland County, Pennsylvania; provided, however, that if the Recorder of Deeds of said County cannot be lawfully required to serve and does not voluntarily serve, then such other person as shall be appointed and designated by the Board of Supervisors of Shamokin Township to enforce and administer this Ordinance.

"DEEDS." Any deed, instrument or writing whereby any lands, tenements or hereditaments within this Commonwealth of any interest therein shall be quit-claimed, granted, bargained, sold, or otherwise conveyed to the grantee, purchaser, or any other person, but does not include wills, mortgages, transfers between corporations operating housing projects pursuant to the Housing and Redevelopment Assistance Law and the shareholders thereof, transfers between nonprofit industrial development agencies and industrial corporations purchasing from them, any transfers to nonprofit industrial development agencies, and transfers

between husband and wife, transfers between persons who were previously husband and wife but who have since been divorced provided such transfer is made within three 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, 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 in lieu of condemnation or deed of confirmation in connection with condemnation proceedings, or reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments, provided said reconveyance is made within one year from the date of condemnation, leases, a conveyance to a trustee under a 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, 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 the new previously unoccupied residential premises any transfer from a purchase money mortgagor to the vendor holding the purchase money mortgage whether pursuant to a foreclosure or in lieu thereof, or conveyances to municipalities, townships, school districts

pursuant to acquisition by municipalities, townships, school districts and counties of tax delinquent properties at sheriff sale or tax claim bureau, or any transfer between religious organizations or other bodies or persons holding title to real estate for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.

"VALUE." In case of any deed granting, bargaining, selling, or otherwise conveying any land, tenement, hereditament, or any interest therein, other than a lease, the amount of the actual consideration thereof, including all liens, mortgages, or other encumbrances thereon. Actual consideration shall be construed to mean for the purposes of this Ordinance the cash paid for the execution and delivery of the Deed, together with the face value of all liens, judgments, mortgages or other encumbrances secured on the real estate conveyed or transferred by the said deed, together with any other evidences of indebtedness or promises, either oral or written, given by or on behalf of the grantee to grantor or anyone on his behalf as full or part consideration for the deed of conveyance, PROVIDED, That where such deeds 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, or agreement of sale, or in the case of a gift, from an 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 3. A tax is hereby imposed on the privilege of transferring real property situate within the Township of Shamokin, or any interest therein, regardless of where the instruments making the transfer are made, executed or delivered or where the actual settlements on such transfers take place.

SECTION 4. After the effective date of this Ordinance on every deed

whereby any lands, tenements or hereditaments, or any interest therein, lying, being and situate, wholly or in part within the boundaries of Shamokin Township, shall be granted, bargained, sold or otherwise conveyed, a tax for general township revenue purposes is hereby imposed, assessed and levied on each such deed at the rate of one per cent (1%), of the value of the real estate, lands, tenements or hereditaments, or any interest therein, which is conveyed or transferred by the said deed, PROVIDED, That where any lands, tenements, or hereditaments being situated partly within and partly without the boundaries of the Township of Shamokin are conveyed by a deed, such tax so levied shall be calculated on the valuation of that portion of such lands and tenements lying within the limits of said Township of Shamokin.

SECTION 5. This tax shall be due and payable and shall be paid by the grantor or grantors named in the deed at the time of making delivery of said deed, PROVIDED; That deeds wherein the grantor is a corporation, association, trust, community chest fund or foundation, organized exclusively for charitable, religious or educational purposes shall not be taxable.

SECTION 6. The payment of the tax imposed by this Ordinance shall be evidenced by a stamp certificate impressed by the Collector on every deed.

SECTION 7. The Collector shall furnish the necessary stamp certificate to be impressed upon every deed, and the said Collector may appoint persons within or without said Township of Shamokin as his agents for affixing to every deed said stamp certificate to be signed by said agent in the name of the said Collector.

SECTION 8. The Collector is hereby charged with the enforcement of the provisions of this Ordinance, and is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to:

(a) The methods and means to be used in affixing a stamp certificate

to every deed.

(b) Any other matter or thing pertaining to the administration and enforcement of the provisions of this Ordinance.

SECTION 9. Every deed upon which a tax is imposed by this Ordinance, when lodged with or presented to the Recorder of Deeds of Northumberland County, Pennsylvania, for recording, shall set forth therein, and as a part of such deed the true, full, complete and actual 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, complete and actual value thereof.

SECTION 10. It shall be unlawful for any person to:

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

(b) Fail, neglect or refuse to comply with or violate the rules and regulations prescribed, adopted, and promulgated by the Collector under the provisions of this Ordinance.

(c) Fraudulently affix to any deed, upon which the tax is imposed by this Ordinance, any stamp certificate which has been cut, torn, or removed from any other deed upon which tax is imposed by this Ordinance, or any forged or counterfeited stamp certificate, or any impression of any forged or counterfeited stamp certificate.

(d) Knowingly or willfully prepare, keep, sell, offer for sale, or have in his possession, any forged or counterfeited stamp certificate.

SECTION 11. All taxes imposed by this Ordinance not paid when due shall bear interest thereon at the rate of one-half of one (1/2 of 1%) percentum per month until paid.

SECTION 12. All taxes imposed by this Ordinance, together with interest from the due date, shall be recovered as other debts of like character are recovered.

SECTION 13. The tax imposed by this Ordinance shall become a lien upon the lands, tenements or hereditaments, or any interest therein, lying, being and situate, wholly or in part, within the boundaries of the Township of Shamokin, which lands, tenements, hereditaments, or interest therein, are described in or conveyed or transferred by the deed which is the subject of the tax imposed, assessed and levied by this Ordinance is due and payable and said lien shall continue until discharged by payments or in accordance with law. The Solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Northumberland County in accordance with the provisions of the Municipal Lien Act of 1923, its supplements and amendments.

SECTION 14. Any person, co-partnership, association or corporation who shall fail, neglect or refuse to comply with the terms or provisions of this Ordinance, or any regulation authorized thereby, shall, upon conviction thereof before any justice of the peace of Northumberland County, Pennsylvania, be sentenced to pay a fine of One Hundred (\$ 100.00) Dollars and costs, and, in default of payment of said fine and costs, to be imprisoned in the Northumberland County Jail for a period not exceeding thirty (30) days.

SECTION 15. The Collector shall furnish to said Township of Shamokin a proper bond in an amount to be fixed by said Board of Supervisors of the Township of Shamokin with such surety or sureties as it may approve, conditioned upon the effective and faithful performance of his duties as such Collector.

SECTION 16. The Provisions of this Ordinance are severable, and if any section, clause, sentence, part or provision thereof shall be held 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 Supervisors of the Township of Shamokin that this Ordinance would have been adopted as if

such illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included herein.

SECTION 17. This Ordinance shall become effective on the 1st day of July, A.D., 1965.

SECTION 18. Any Ordinance or part of any Ordinance conflicting with the provisions of this Ordinance be and the same is hereby repealed insofar as the same affects this Ordinance.

ORDAINED AND ENACTED INTO LAW this 5th day of May, 1965.

THE TOWNSHIP OF SHAMOKIN  
By Percy A. Chamberlin,  
President

(Township Seal)

Attest: Samuel E. Williams,  
Secretary