

**SHAMOKIN TOWNSHIP BOARD OF SUPERVISORS
NORTHUMBERLAND COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2006- 2

AN ORDINANCE OF THE TOWNSHIP OF SHAMOKIN,
NORTHUMBERLAND COUNTY, PENNSYLVANIA, ENACTING A
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.

Section 1 – Imposition of Tax.

The Township of Shamokin 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 one (1%) percent.

Section 2 – 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 tax is not paid by the last date prescribed for timely payment, the Township of Shamokin, 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 – Interest.

Any tax imposed under Section 1 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 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 4 – Repeal.

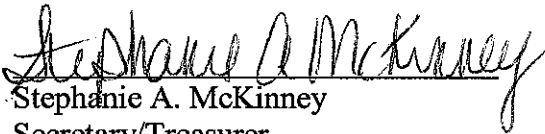
- (a) As of the effective date of this Ordinance, Ordinance No. 1965-2 of the Township of Shamokin, Northumberland County, Pennsylvania, and any other ordinance inconsistent herewith are hereby repealed.
- (b) The repealed ordinances enumerated in subsection (a) shall remain effective for documents that became subject to tax prior to the effective date of this ordinance.

Section 5 – Effective Date.

The provisions of this Ordinance shall become effective on and be applicable to any document made, executed, delivered, accepted or presented for recording on or after November 8, 2006.

DULY ENACTED AND ORDAINED this 8th day of November, 2006, by the Board of Supervisors of Shamokin Township, Northumberland County, Pennsylvania, in public session duly assembled.

ATTEST:


Stephanie A. McKinney
Secretary/Treasurer

SHAMOKIN TOWNSHIP BOARD OF
SUPERVISORS


John Klinger – Supervisor


Gregory Rachau – Supervisor


John Epler - Supervisor