

ORDINANCE NO. 24

AN ORDINANCE IMPOSING A TAX UPON THE TRANSFER OF REAL PROPERTY, OR ANY INTEREST IN REAL PROPERTY, SITUATE WITHIN THE TOWNSHIP OF SOUTH BEAVER; REQUIRING THAT EACH DEED OR INSTRUMENT OF CONVEYANCE SHALL SHOW EVIDENCE THAT THE TAX HAS BEEN PAID; PROVIDING A METHOD OF COLLECTION; AND PROVIDING A PENALTY IF THE TAX IS NOT PAID.

The Supervisors of the Township of South Beaver, County of Beaver and Commonwealth of Pennsylvania, under authority of Act No. 511, 1965, Dec. 31, P.L. 1257, as amended, known as "The Local Tax Enabling Act" hereby enacts the following:

SECTION 1. For general revenue purposes, on and after the effective date of this Ordinance a tax is hereby levied upon each and every transfer of real property, or of any interest in real property, situate within the boundaries of the Township of South Beaver at the rate of five (5) mills, or 1/2 of 1% of the actual value of said real property, or interest in said real property regardless where the deeds or instruments of conveyance are made, executed, or delivered or where the actual settlements on such transfer are made or take place. Where only a portion of the real estate so transferred lies within the boundaries of the Township of South Beaver the transfer of that portion only shall be taxed.

SECTION 2. That tax shall be paid by the grantors named in the deed or instrument of conveyance, but the grantees named therein shall be secondarily liable.

SECTION 3. The tax shall be due and payable at the time of the actual transfer as evidenced by the delivery of the deed or instrument of conveyance. Payment of the tax shall be officially evidenced on the deed or instrument of conveyance,

which official evidence of payment shall be so affixed by the Tax Collector in the form designated by him, and which form shall show the date of payment, the amount of tax paid, and name of the Tax Collector.

SECTION 4. The Tax Collector for the tax levied and imposed by this Ordinance shall be the person or persons appointed by the Supervisors of the Township of South Beaver from time to time to Collect the tax. The tax shall be payable at the Recorder of Deeds Office of Beaver County. The Tax Collector shall be compensated for the collection of the tax at a rate specified in the appointing resolution and shall remit the net amount of said tax collected each month to the Treasurer of the Township of South Beaver on the last secular day of the month, showing the names of the grantors and grantees, the date of payment and amount of tax paid.

SECTION 5. Before accepting a payment of the tax herein levied, the Tax Collector may require production of a certificate or affidavit executed by a responsible person connected with the transaction, which certificate or affidavit shall show such connection and the actual value transferred pursuant to the definition of value in this Ordinance, or the Tax Collector may, in his discretion, accept a copy of the sales agreement as evidence of such value and base the tax on the consideration price therein stated.

SECTION 6. If for any reason a tax due under this Ordinance is not paid when the same is due and payable, interest at the rate of six (6%) per cent per annum shall be due and payable thereon and shall accumulate from the date the tax is due. If suit is brought for recovery of the tax, the person liable therefore shall, in addition, be liable for the costs of suit and collection.

SECTION 7. 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 regulations or procedures adopted by the Tax Collector for collection;
- (c) make any notation upon any deed or instrument of conveyance indicating payment of the tax without authorization;
- (d) fraudently deface or remove official evidence of payment as placed on the deed or instrument of conveyance; and
- (e) hold himself out as Tax Collector of this tax without authorization.

SECTION 8. The Tax Collector or person authorized by the Township of South Beaver shall have the right to bring suit to enforce the collection of any tax due or to enforce any penalty under the terms of this Ordinance.

SECTION 9. Any person who violates any provision of this Ordinance or who knowingly makes an incomplete, false or fraudulent statement to avoid the provisions of this Ordinance, shall upon summary conviction before any justice of the peace, magistrate or court of competent jurisdiction, be sentenced to pay a fine of not more than Three Hundred (\$300.00) Dollars for each offense, and costs, and in default of payment of said fine and costs, to be imprisoned for a period not exceeding thirty (30) days.

SECTION 10. As used in this Ordinance, unless the context indicates clearly a different meaning, the following words shall have the meaning herein set forth:

- (a) "person" - every natural person, association or corporation.

Whenever used in any clause prescribing and imposing a fine or imprisonment, the term as applied to associations shall mean the partners or members thereof, and as applied to corporation, the officers thereof.

(b) "Transfer of real property" - every transfer of lands, tenements or hereditaments within the Township of South Beaver, or any interest therein, by quitclaim, grant, bargain, sale or otherwise conveyed to a grantee, purchaser or any other person by deed or instrument of conveyance but shall not include a transfer of same when the transfer is by will or mortgage or the intestate laws of this Commonwealth or 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 purchaser of a new previously unoccupied single family residential premises or on a transfer between corporations operating housing projects pursuant to the housing and redevelopment assistance law and the shareholders thereof, or on a transfer between nonprofit industrial development agencies and industrial corporations purchasing from them, or on transfer to nonprofit industrial development agencies, or on a transfer between husband and wife, or on a transfer 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, or on a transfer 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 or on a correctional deed without consideration, or 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 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 or on 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 on a privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to a State tax or license fee.

(c) "value" - In the case of any transfer of real property, or any interest therein, the amount of the actual consideration therefore, 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; and when the deed or instrument of conveyance 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, or any other deed or instrument of conveyance without consideration, from the actual monetary worth of the lands, tenements or hereditaments 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 11. The provisions of this Ordinance are severable and if any section, clause, sentence, part or provision 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. It is the intent of the Supervisors of the Township of South Beaver that this Ordinance would have been adopted if such illegal, invalid or unconstitutional portion had not been included herein.

SECTION 12. This Ordinance shall become effective thirty (30) days after date of enactment.

ENACTED AND ADOPTED this 10th day of August, 1976.

ATTEST:

Carol Miller

David L. Hanna
Supervisor

Frank Luki
Supervisor

Carl Wogan
Supervisor