

ORDINANCE NO. 091 OF 2006

An Ordinance by The Township of Pittston 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 Pittston 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 .005 percent. This rate is the same rate as the current realty transfer tax imposed by prior ordinance or resolution.

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 the tax is not paid by the last date prescribed for timely payment, The Township of Pittston, 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(a) As of the effective date of this Ordinance, all prior Ordinances and Resolutions imposing realty transfer taxes are repealed.

(b) The repealed Ordinances and Resolutions enumerated in subsection (a) remain effective for documents that became subject to tax prior to the effective date of this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 the date this Ordinance is enacted.

RESOLVED and ENACTED this 21st day of August, 2006.


Pittston Township Board of Supervisors
Chairman

