

## ORDINANCE NO. 130

An Ordinance by Westfall Township, 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

Westfall Township 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-half (0.005) 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 the tax is not paid by the last date prescribed for timely payment, Westfall Township, 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 15, 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 provide 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(a) Any prior Ordinances repealed by the enactment of this Ordinance shall remain effective for documents that became subject to the tax prior to the effective date of this ordinance. In all other respects, any prior Ordinances inconsistent with the terms and conditions of this Ordinance are hereby repealed.

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 September 12, 2007.

**ORDAINED and ADOPTED** this 6th day of September, 2007 at a duly convened meeting of the Board of Supervisors of Westfall Township, Pike County.


WESTFALL TOWNSHIP  
BOARD OF SUPERVISORS

  
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JAMES MUIR, Chairman

  
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LESTER BUCHANAN, Vice-Chairman

  
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ROBERT EWBank, Supervisor

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PAUL FISCHER, Supervisor

  
Secretary

  
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ROBERT T. BROWN, Supervisor