

**TOWNSHIP OF JACKSON,
CAMBRIA COUNTY, PENNSYLVANIA**

ORDINANCE NO. _____

AN ORDINANCE ESTABLISHING INTEREST AND PENALTIES FOR UNPAID REALTY TRANSFER TAXES, AND AUTHORIZING THE COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE TO DETERMINE, COLLECT AND ENFORCE THE SAME.

THIS ORDINANCE, establishing interest and penalties on unpaid realty transfer tax and delegating enforcement to the Commonwealth of Pennsylvania Department of Revenue is hereby approved and entered as of the date of adoption of the Ordinance by the Township of Jackson, hereinafter "Township", and effective five (5) days thereafter.

WHEREAS, the Township has previously adopted Ordinance No. 126 establishing a tax of one per centum on transfers of real estate within the Township pursuant to Article XI-D of the Tax Reform Code of 1971, as amended; and

WHEREAS, Ordinance No. 126 provides in Section 4 (d), "**(d)** If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due shall be added and collected."; and

WHEREAS, changes in how delinquent realty transfer taxes are collected now require a more specific determination of interest and penalties because the Commonwealth of Pennsylvania will be collecting and remitting delinquent taxes and penalties to the Township; and

WHEREAS, the Township wishes to assess interest and penalties on delinquent realty transfer taxes and delegate the authority to determine, collect and enforce the tax, interest and penalties to the Commonwealth of Pennsylvania Department of Revenue.

NOW, THEREFORE, IT IS HEREBY ORDAINED AND ENACTED and Ordinance No. 126 is hereby amended as follows:

1. Imposition of Tax and Amendment

The Township hereby re-adopts Ordinance No. 126 and imposes a Realty Transfer Tax in the amount of 1% , as set forth in that Ordinance, subject to the changes and

modifications set forth herein.

2. Administration

The tax imposed and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, 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 authorizes the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

3. Interest and Penalties

Any realty transfer tax imposed by Section 1 that is not paid by the date the tax is due shall bear interest and be subject to penalties, as prescribed for the 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 Lien 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 and 72 P.S. § 806), as amended, known as the "Fiscal Code", or the maximum interest rate permitted under the Municipal Claims and Tax Lien Act for tax claims.

4. This Ordinance shall be effective five days after adoption

Adopted by the Township of Jackson as Ordinance No. _____ on the _____ day of _____, 2006.

TOWNSHIP OF JACKSON

ATTEST:

By: _____
Chairman, Board of Supervisors

Secretary
(Seal)