ORDINANCE NO. 238

AN ORDINANCE BY THE BOROUGH OF PATTERSON HEIGHTS AMENDING ORDINANCE NO. 196 AS TO THE COLLECTION OF INTEREST ON DELINQUENT REALTY TRANSFER TAXES

Be it enacted and ordained by the Council of the Borough of Patterson Heights, Beaver County, Pennsylvania, as follows:

Section XVII of Ordinance No. 196 shall be repealed and amended as 1. follows:

Section XVII. Interest

Any tax imposed under Section III 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.

All other provisions of Ordinance No. 196 are hereby reaffirmed so as to remain in full force and effect.

ENACTED AND ORDAINED this 6 day of January, 2007, by the Council of the Borough of Patterson Heights.

Attest:

Secretary

Examined and approved this graduary, 2007

Mayor of Patterson Heights