

## Ordinance No 153

An Ordinance of the Borough of Patterson Heights imposing a tax upon the transfer and conveyance of real property or any interest therein, situate wholly or partly within said Borough; Providing for its levy and collection; conferring and imposing powers and duties on the collector and imposing penalties for violation thereof.

Be it Ordained and Enacted by the Town Council of the Borough of Patterson Heights and it is hereby ordained and enacted by virtue of the authority of the same and pursuant to the authority of the Act of June 15, 1947, P.L. 1145 as amended as follows:

SECTION - 1 - That a tax for general revenue purposes is hereby imposed, assessed and levied upon the transfer & conveyance of real estate or any interest therein situate wholly or partly within the Borough of Patterson Heights.

SECTION - 2 - That the following words when used in this Ordinance shall have the meanings ascribed to them in this Section except in those instances where the context clearly indicates a different meaning.

(a) "Association" A partnership, limited partnership, or any other form of unincorporated enterprise, owned or conducted by two or more persons.

(b) "Corporation" a corporation or joint stock association organized under the laws of this Commonwealth, the United States, or any other state, territory, or foreign country, independent agency, including but not limited to, banking institutions.

(c) "Document" Any deed, instrument or writing whereby any lands, tenements or hereditaments within this Borough, or any interest therein shall be quit claimed, granted, bargained, sold or otherwise conveyed to the grantee, purchaser or any other person, but does not include transfers by 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 a part of the consideration from the purchaser of a newly previously unoccupied single-family residential premises or on a transfer between corporations operating housing projects pursuant to the housing and redevelopment assistance laws and shareholders thereof, or on a transfer between nonprofit industrial development agency 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 even on a transfer between parent & child or the spouse of such child, or between parent & 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 conveyance 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 has hereafter become subject to a state tax or license fee.

(d) "Person" Every natural person, association or corporation, whenever used in any clause prescribing and imposing a fine or imprisonment or both, the term "person" as applied to associations shall mean the partners or members thereof and as applied to corporations the officers thereof.

(e) "Transaction" The making, executing, delivering, accepting or presenting for recording of a document.

(f) "Value" In the case on any document granting, bargaining, selling, or otherwise conveying any land, tenement or hereditament or interest therein, the amount of the actual consideration therefor, 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 or ground rents also encumber or are charged against other lands, tenements or hereditaments: provided that where such documents 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 document without consideration from the actual monetary worth of the property granted, bargained, sold or otherwise 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 III That every person, who is the transferee of any document or instrument which conveys real property or any interest therein, situate within the Borough of Patterson Heights shall be subject to pay a tax at the time of the actual transfer, at the rate of one per centum (1%) of the actual value of the property or interest therein, regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements ~~on~~ such transfers take place.

SECTION IV That when said real property is situate partly within and partly without the Borough of Patterson Heights the tax shall be calculated on the valuation of that portion of such property lying within the Borough.

SECTION V. The tax shall be due and payable at the time of the actual transfer as evidenced by the delivery of the deed or other document of conveyance. Payment of the tax shall be evidenced on the deed itself by the affixing of stamps or in such other manner as the tax collector shall determine. Whatever method of indicating payment is used the notation on the deed shall show the date of payment, the amount of the tax paid and the name of the tax collector.

SECTION VI This tax shall be payable at the office of the tax collector and the tax shall be paid by the grantee named in the deed or other document of conveyance.

SECTION VII The tax collector may require of each grantee that he make an affidavit as to the actual consideration paid for the transfer, or in the event there is no actual consideration,



the grantee shall make an affidavit as to the actual value of the real estate transferred. In lieu of such affidavit the tax collector may accept a copy of the sales agreement as sufficient evidence of the purchase price and determine the tax on that basis.

SECTION VIII To determine whether or not there is any evasion of tax the tax collector may request the solicitor for the Borough to examine the records in the office of the Recorder of Deeds of Berks County, Pennsylvania, and the Council shall pay the solicitor for the services so rendered.

SECTION IX. 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 provisions of this ordinance or regulations

adopted by the tax collector.

(c) make any notation upon any deed or other document of conveyance indicating the payment of the tax.

SECTION X In the event that the tax is not paid when due, the tax collector shall collect in addition to the tax, interest at the rate of six per cent (6%) per annum on the unpaid balance, which interest shall accrue from the date of delivery of the deed or other document of conveyance.

SECTION XI The tax collector shall keep a record of all collections of taxes showing the parties to the transfer for which the tax was paid.

SECTION III The Tax collector shall have the right to bring a suit before any Justice of the Peace or the Court of Common Pleas of Beaver County, Pennsylvania, to enforce the collection of any tax due under the terms of this Ordinance.

SECTION IIII Any person violating this ordinance or any portion thereof shall be subject to a fine of not more than \$500<sup>00</sup> Dollars for each offense and in default of payment shall be subject to imprisonment in the Beaver County Jail for not more than 30 days.

SECTION XIV The provisions of this ordinance severable, and if any section, clause, sentence, part or provision thereof 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 of this ordinance. It is hereby declared to be the intent of the Town Council of the Borough of Tatum Heights that this ordinance would have been adapted if such illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included herein.

SECTION XV This ordinance shall be imposed for the period beginning January 1, 1967 and ending December 31, 1967

Enacted and Ordained this seventh day  
of November 1966 by the Town Council of the  
Borough of Patterson Heights

Attest  
Joseph D. Williams  
Secretary of Council

Borough of Patterson  
Eugene W. Ramsey  
President of Council

Examined and approved by me this 7th day of  
November 1966

J. E. Justice  
Mayor.