

**SHOUTH SHENANGO TOWNSHIP
CRAWFORD COUNTY, PENNSYLVANIA
ORDINANCE NO. 2006-1**

**An Ordinance amending and revising Ordinance No. 3 of 1966, entitled Realty
Transfer Tax**

An Ordinance by South Shenango 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 I. Imposition of Tax

South Shenango 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 1%.

Section II. 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, South Shenango 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 III. Interest

Alternative #1: If the political subdivision chooses to impose interest on delinquent tax, the Department suggests that the interest rate should be the equivalent of the interest rate imposed by the Commonwealth. The following provisions are suggested:

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 IV. Future Amendment of State Statutes

This Ordinance shall be applied and enforced consistent with the Local Tax Enabling Act and the Tax Reform Code of 1971, as the same may be amended from time to time without amendment of this Ordinance.

Section V. Repeal

- a. As of the effective date of this Ordinance, the following Ordinances and Resolutions are repealed.

South Shenango Township Ordinance 3 of 1965, Realty Transfer Tax, adopted in 1966, as amended.

- b. The repealed Ordinances enumerated in subsection (a) remain effective for documents that became subject to tax prior to the effective date of this Ordinance.

Section VI. 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 August 14, 2006. The tax adapted hereby is not being adopted for the first time, South Shenango Township having first enacted the Realty Transfer Tax by Ordinance No. 3 of 1966.

In Witness Whereof, the undersigned officials have executed this Ordinance to document adoption by unanimous vote this day, August 8, 2006.

SOUTH SHENANGO TOWNSHIP

Attest: Cathryn J. Armon
Secretary

By: Joseph R. [Signature]
Chairman

By: [Signature]
Supervisor

By: Linda E. Flach
Supervisor

CERTIFICATE OF SECRETARY

I certify that I am the duly appointed secretary of South Shenango Township, Crawford County, Pennsylvania and that the foregoing Ordinance 2006-1 entitled Realty Transfer Tax was adopted by unanimous vote of a quorum of the Supervisors at a public meeting held pursuant to notice August 8, 2006.



Cathy Amon, Secretary