CHAPTER 24

TAXATION, SPECIAL

Part 2

Realty Transfer Tax

§201. Imposition of Tax. White Deer Township, Union County, Pennsylvania, adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a realty transfer tax as authorized under the Article subject to the rate limitations therein. The tax imposed under this Part shall be at the rate of one-half (1/2) percent.

§202. Administration. The tax imposed under Section §201 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, White Deer Township, Union County, Pennsylvania, 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.

§203. Interest. Any tax imposed under §201 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.

§204. Repeal.

(1) All Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

(2) The repealed Ordinance or parts of Ordinances remain effective for documents that become subject to tax prior to the effective date of this Ordinance.

(Ordinance No. 12, adopted June 26, 2006)