

ORDINANCE NO. 23

An Ordinance of the Township of Washington, Franklin County Pennsylvania, imposing an excise tax on the privilege of transferring real estate situate in part or in whole within the Township of Washington by deed; prescribing the due date; providing for liability, reporting, payment and collection of the tax; making exemptions; imposing duties on the recorder of deeds of Franklin County as special tax collector for the Township of Washington for such taxes; providing compensation for the collection thereof; providing for a lien; prescribing penalties and interest for non-payment and prescribing penalties for violations of the provisions thereof.

Pursuant to and under the authority granted by the Act of Assembly of June 25, 1947, P.L. 1145 (53 P.S. 6851 et seq.) and its amendments, of the Commonwealth of Pennsylvania:

The Board of Supervisors of the Township of Washington, Franklin County, Pennsylvania, hereby enacts and ordains as follows:

Section 1. This Ordinance shall be known and may be cited as The "Township of Washington Realty Transfer Tax Ordinance of 1966."

Section 2. Definitions. The following words or phrases, when used in this ordinance shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

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

(b) "Person" - Every natural person, co-partnership, association or corporation; whenever used in any clause prescribing or imposing a penalty or both, the term "person" as applied to co-partnerships or associations shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

(c) "Collector" - the Recorder of Deeds for Franklin County, Pennsylvania; provided, however, if the Recorder of Deeds of said county cannot be lawfully required to serve and does not voluntarily serve, then such other person as shall be appointed by the Township Supervisors.

(d) "Deeds" - any deed, instrument, or writing other than a lease, whereby any lands, tenements, hereditaments, or any interest therein, shall be granted, bargained, sold, transferred, assigned, or conveyed to a grantee, purchaser or any other person, but shall not include wills, mortgages, transfers between husband and wife and transfers between parent and child or the spouse of such child.

(e) "Value" - the gross sale price of the real estate involved in the transfer, which shall be the sum of the actual cash paid, the market value of property exchanged, the amount of past obligations cancelled or satisfied, the amount of purchase money obligations given, if any, and the amount due on all liens, mortgages and other encumbrances under and subject to which the transfer is made; provided, further, that when such deed or deeds shall set forth a nominal consideration, or in the case of a gift, the "value" thereof shall be deter-

mined from an actual monetary worth of the property including improvements granted and/or sold or otherwise conveyed which in any such event shall not be less than the amount of the highest assessment on such lands, tenements or hereditaments for local tax purposes.

(f) The singular shall include the plural and the masculine shall include the feminine and neuter.

Section 3. On and after the effective date of this ordinance, on every deed whereby any lands, tenements or hereditaments or other realty sold, or any interest therein, shall be granted, bargained, sold, transferred, conveyed or otherwise vested in the purchaser or purchasers, grantee or grantees or any other person or persons by his, her or their direction, lying, being or situate wholly or in part within the boundaries of the Township of Washington, Franklin County, Pennsylvania, an excise tax to provide revenue for general Township purposes is hereby imposed, assessed and levied upon the privilege of transferring real estate situate wholly or partly within the Township of Washington, Franklin County, Pennsylvania, at the rate of one-half ($\frac{1}{2}$) per cent of the value of the real estate, lands, tenements or hereditaments or any interest therein which is conveyed or transferred by the said deed. Where the transfer involves real estate situate partly within and partly without the boundaries of the Township of Washington, the tax so levied shall be only on that part of the value apportioned to the part of said real estate situate within the boundaries of the said Township of Washington.

This section shall not apply to any instrument or writing given to secure a debt.

Section 4. This tax shall be due from and paid by the grantor or grantors named in the deed except that if said grantor or grantors for any reason shall not pay the tax, the grantees shall become liable therefore and remain liable until the tax, penalty and interest have been discharged or paid according to the provisions of this ordinance.

Section 5. The payment of the tax imposed by this ordinance shall be evidenced by a stamp certificate impressed by the collector on every such deed.

Section 6. The collector shall furnish the necessary stamp certificate to be impressed upon every deed and the collector may appoint agents to affix to every deed said stamp certificate to be signed by said agent in the name of the collector.

Section 7. No real estate transfer tax shall be due under the provisions of this ordinance if the transfer of real estate is by a corporation, association, trust, community chest or foundation organized exclusively for charitable, religious or educational purpose, no part of the net earnings of which inures to the benefit of any private person.

Section 8. Every deed upon which a tax is imposed by this ordinance, when lodged with or presented to the Recorder of Deeds of Franklin County, Pennsylvania, for recording, shall set forth therein, as a part of such deed, the true, full, complete and actual value thereof, or shall be accompanied by

an affidavit executed by a responsible person connected with the transaction, showing such connection and setting forth the true, full, complete and actual value thereof.

Section 9. (a) The tax, interest and penalties, if any, shall be paid to the said special Tax Collector for the Township of Washington, who is hereby charged with the collection thereof.

(b) The Tax Collector shall pay over to the Township of Washington all taxes, interest and penalties received, collected or recovered hereunder, in the same manner as other taxes collected by him for the Township of Washington. All payments made by the Tax Collector to the Township of Washington shall be accompanied by an accurate written report of the collections transmitted. (The Township of Washington shall pay to the said special Tax Collector as compensation for his duties under this ordinance, two per centum (2%) of the taxes, not including interest or penalties collected or recovered by him and paid to the Township of Washington by him hereunder, and all expenses of said Tax Collector incurred by him in the performance of his duties hereunder shall be paid by him).

(c) The Tax Collector is authorized and empowered to prescribe, adopt and promulgate rules, regulations and forms relating to any matter or thing pertaining to the administration and enforcement of this ordinance and the collection of the tax, interest and penalties hereby imposed, subject to the approval of the Township Supervisors.

Section 10. All taxes imposed by this ordinance not paid within ten (10) days after the due date shall bear interest

from the due date at the rate of one-half of one percentum ($\frac{1}{2}\%$) per month until paid, and in addition, a penalty of ten percentum (10%) of the tax is hereby imposed for failure to pay said tax within ten (10) days after the due date.

Section 11. All taxes, interest and penalties imposed by this ordinance shall be recovered as other debts of like character are now by law recoverable.

Section 12. The tax, together with interest and penalties, hereby imposed, when due and unpaid, shall be a lien upon the real estate within the boundaries of the Township of Washington, which is the subject of the transfer, said lien to be effective as of the date when the tax becomes due hereunder, and said lien shall continue until discharged by payment or as provided by law. The Solicitor of the Township of Washington is hereby authorized and empowered to file a lien or claim, or otherwise proceed according to law, for the collection of any unpaid tax, interest or penalty hereunder.

Section 13. It shall be unlawful for any person falsely or fraudulently to do any act or make any return, statement or certificate under this ordinance, or to fail to pay the tax, interest and penalty, if any, imposed by this ordinance.

Section 14. Any person who shall fail, neglect or refuse to comply with any of the provisions of this ordinance, in addition to any other penalty herein provided, upon summary conviction before a Justice of the Peace in the Township of Washington, shall be sentenced to pay a fine of not more than

Three Hundred (\$300.00) Dollars and the cost of prosecution, and in default thereof, to undergo imprisonment in the Franklin County Jail for a period of not more than thirty (30) days.

Section 15. The Collector shall furnish to the said Township of Washington a proper bond in an amount to be fixed by the Township Supervisors of the Township of Washington with such surety or sureties as it may approve conditioned upon the effective and faithful performace of the duties of such special Tax Collector for the Township of Washington.

Section 16. The provisions of this ordinance are severable, and if any word, words, part, parts, provisions, section, sentence, clause, exception or exemption shall be illegal, invalid or unconstitutional, such illegality, invalidity or unconstitutionality shall not affect or impair any of the remaining words, parts, provisions, sections, sentences, clauses, exceptions or exemptions of this ordinance. it is hereby declared to be the intent of Township Supervisors that this ordinance should have been adopted if such illegal, invalid or unconstitutional part had not been included herein.

Section 17. The tax levied under this ordinance shall become effective on the first day of July, 1966, the expiration of the Waynesboro Area Merged School District Tax on Deeds Resolution of 1965, and shall be effective for one year. All ordinances or enactments inconsistent herewith shall be repealed as of the said effective date of this ordinance, said inconsistent ordinance and enactments, however, to remain

in full force and effect until the effective date of this ordinance.

Enacted into an ordinance this 15th day of November, 1965.

Washington Township Supervisors

Merle C. Eigenbrode
Merle C. Eigenbrode

Malvin T. Sease
Malvin T. Sease

A. Guy Shank
A. Guy Shank