

Ordinance #22

An Ordinance providing for the levy of a tax, for general Borough purposes, upon the transfer of Real property within the Borough of Deer Lake, providing for the collection of such tax by the Recorder of Deeds, and imposing penalties.

The Borough of Deer Lake hereby ordains as follows:

Section 1.

This ordinance is enacted under the authority of "The Local Tax Enabling Act", 1965, December 31, P.L. 1257.

Section 2.

A tax to provide revenues for general Borough purposes is hereby levied, assessed, and imposed, at the rate hereinafter provided, upon the transfer of real property and any interest in real property, situate in the Borough of Deer Lake, regardless where the instruments effecting the transfers are made, executed, or delivered, or where actual settlement on such transfers takes place.

Section 3.

The tax hereby levied, assessed, and imposed shall be at the rate of one (1%) per centum of the value of the real property or interest in property transferred, whether or not such value is stated as the consideration in the document evidencing the transfer.

Section 4.

The tax hereby levied, assessed, and imposed shall be payable upon the completion of the transfer of the real property or interest in the real property transferred, but not later than the time of the recording of the deed or other instrument evidencing the transfer at the office of the Recorder of Deeds of Schuylkill County.

Section 5.

This ordinance shall not be construed as imposing a tax upon (1) transfers by will or by intestate succession, (2) bona fide straw transactions made for no valuable consideration, (3) transfers to religious, charitable, educational, or governmental organizations, (4) transfers between husband and wife and between parent and child, and (5) leases, sales agreements, and mortgages.

Section 6.

The Recorder of Deeds of Schuylkill County is hereby appointed as agent of the Borough of Deer Lake for the collection of the tax, and he is authorized to place an imprint of a rubber stamp upon the instrument recorded as evidence of the payment to him of the tax due upon the transfer evidenced by such instrument. Any such imprint upon such a recorded instrument shall be evidence of the payment of the tax and no other receipt shall be required. The Recorder of Deeds of Schuylkill County is authorized to make the rules and regulations for the collection of the said taxes.

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Section 7.

All taxes imposed by this ordinance which are not paid when due shall bear interest thereon at the rate of one-half (1/2%) per cent per month until paid. This tax when due and unpaid shall become a lien on the lands, tenements, hereditaments, or any interest therein which are described in a deed, Transfer, or conveyance upon which the tax is due, and shall be collected as other taxes are collected.

Section 8.

If any tax levied in pursuance of this Ordinance shall not be paid when due, there shall be added to the tax a penalty of ten (10%) per cent of the amount of the tax due, in addition to the interest hereinabove provided.

Section 9.

The provisions of this Ordinance are severable if any part thereof is declared invalid the remaining portion of the Ordinance shall remain in full force and effect.

Section 10.

This Ordinance and the tax imposed hereby shall become effective on the 22nd day of May, 1969.

Enacted and Ordained this 22nd day of April, 1969.

Approved: April 22nd, 1969