

CITY OF SHARON, PENNSYLVANIA

BILL NO.

ORDINANCE NO.

Introduced by,

Passed finally,

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SHARON, COUNTY OF MERCER, COMMONWEALTH OF PENNSYLVANIA, AMENDING THE CODIFIED ORDINANCES OF THE CITY OF SHARON, PART EIGHT, "BUSINESS REGULATION AND TAXATION," TITLE FOUR, "TAXATION," CHAPTER 860, "REALTY TRANSFER TAX," SECTION .04 "IMPOSITION OF TAX, INTEREST" TO RAISE THE RATE OF TAX FOR 2015 AND THEREAFTER FROM 1% TO 1.5%.

BE IT ORDAINED AND ENACTED by the Council of the City of Sharon and it is hereby ordained and enacted by the authority of the same as follows:

SECTION 1. AMENDMENT: The Codified Ordinances of the City of Sharon, Part Eight, "Business Regulation and Taxation," Title Four, "Taxation," Chapter 860, "Realty Transfer Tax," Section .04 "Imposition of Tax; Interest," Subsections "a" and "c" are amended to read:

(a) Every person who makes, executes, delivers, accepts or presents for recording any document, or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay, for and in respect to the transaction or any part thereof, a tax at the rate of one and one half (1.5%) percent of the value of the real estate represented by such document, which tax shall be payable at the time the document is presented for recording, or within thirty days of acceptance of such document, or within thirty days of becoming an acquired company, whichever first occurs.

(c) It is the intent of this chapter that the entire burden of such tax on a person or transfer shall not violate the provisions prescribed in the Local Tax Enabling Act, being the Act of December 31, 1965, P.L. 1257, 53 P.S., Sections 6901 et seq., as amended, so that if any other political subdivision has imposed or hereafter imposes such tax on the same person or transfer, then the tax levied by the City under the authority of such Act shall, during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one per cent of the value of the real estate presented by such document and such rate shall become effective without any action on the part of the City. However, the City and any other political subdivision which imposes such tax on the same person or transfer may agree that, instead of limiting their respective rates as herein provided, they will impose, respectively, different rates, the total of which rates shall not exceed the maximum rate permitted under this Ordinance

SECTION 2: SEVERABILITY. The provisions of this Ordinance shall be severable and, if any of the provisions hereof shall be held unconstitutional, void or otherwise unenforceable, such

shall not affect the validity of any of the remaining provisions of said Ordinance.

SECTION 3. REPEALER. All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance are hereby repealed insofar as the same affects this Ordinance, and specifically the now preexisting Codified Ordinances of the City of Sharon, Part Eight, "Business Regulation and Taxation," Title Four, "Taxation," Chapter 860, "Realty Transfer Tax," Section .04 "Imposition of Tax; Interest" Subsections "a" and "c".

SECTION 4. EFFECTIVE DATE. This Ordinance shall become effective the latter of immediately upon passage or January 1, 2015;

SECTION 5: AUTHORITY: This tax is imposed under the authority of The Local Tax Enabling Act. The City Clerk is directed to file a certified copy of this Ordinance with the Pennsylvania Department of Community and Economic Development.

ORDAINED AND ENACTED finally into law by the Council of the City of Sharon, this \_\_\_\_ day of December, 2014.

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PRESIDENT OF COUNCIL

ATTEST:

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CITY CLERK

CITY OF SHARON, PENNSYLVANIA

Bill NO

ORDINANCE NO

Introduced by

Passed finally,

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SHARON, MERCER COUNTY, PENNSYLVANIA 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 1. IMPOSITION OF TAX. The City of Sharon 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 1.5%.
- SECTION 2. 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, (Political Subdivision), pursuant to Section 1102-D of 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 3. INTEREST: 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 4. REPEALER: All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance are hereby repealed insofar as the same affects this Ordinance,

including Section 1 of Ordinance 14-07 adopted August 16, 2007.

SECTION 5. SEVERABILITY: The provisions of this Ordinance shall be severable and, if any of the provisions hereof shall be held unconstitutional, void or otherwise unenforceable, such shall not affect the validity of any of the remaining provisions of said Ordinance.

SECTION 6. EFFECTIVE DATE: This Ordinance shall become effective the date on which the Mayor shall approve it, or, the date of passage by Council over the veto of the Mayor.

ORDAINED AND ENACTED finally into law by the City Council this \_\_ day of December, 2014.

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President of Council

ATTEST:

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City Clerk