

CITY OF SHARON, PENNSYLVANIA

Bill NO

ORDINANCE NO 17-14

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 REPEALER: All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance are hereby repealed insofar as the same affects this Ordinance,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.

President of Council

ATTEST:

City Clerk