

ORDINANCE NO. 12A - 2007

AN ORDINANCE AMENDING CHAPTER 24, PART 1, §§ 24-101 AND 24-115 OF THE CODE OF ORDINANCES OF THE TOWNSHIP OF HONEY BROOK, CHESTER COUNTY, PENNSYLVANIA, TO CLARIFY THAT THE ORDINANCE IS ENACTED UNDER ARTICLE XI-D OF THE TAX REFORM CODE OF 1971; AND PROVIDING FOR COLLECTION OF DELINQUENT TAX, PENALTY AND INTEREST PURSUANT TO ACT 40-2005; REPEALING CERTAIN PROVISIONS; SAVING CERTAIN PROVISIONS FROM REPEAL; PROVIDING FOR SEVERABILITY OF PROVISIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

The Board of Supervisors of Honey Brook Township, Chester County, Pennsylvania, hereby enact and ordain as follows:

Section 1. The Code of Ordinances of the Township of Honey Brook, Chapter 24, "Taxation; Special," Part 1, "Realty Transfer Tax," §24-101, "Tax Levied; Title," subsection .1, is hereby amended to read (strike-through indicates language deleted; underline indicates language added):

"1. Pursuant to the authority contained in the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, 53 P.S. §6901 et seq., and Article XI-D of the Tax Reform Code of 1971, 72 P.S. §8101-D et seq., a tax for the purpose of providing revenue for general Township purposes is hereby levied, assessed and imposed upon the transfer of real property or an interest in real property within the limits of Township, regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on the transfer take place, at the rate of 1 percent of the amount of the value of said real property or interest therein, as herein defined."

Section 2. The Code of Ordinances of the Township of Honey Brook, Chapter 24, "Taxation; Special," Part 1, "Realty Transfer Tax," §24-115, "Collection of Delinquent Transfer Taxes and the Imposition of Interest and Penalties," is hereby amended to read (strike-through indicates language deleted; underline indicates language added):

"§24-115. Collection of Delinquent Transfer Taxes and the Imposition of Interest and Penalties.

~~"1. If for any reason the transfer tax is not paid when due, interest at the rate of 6 percent per annum on the amount of said tax, and an additional penalty of ½ of 1 percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the cost of collection and the interest and penalties herein imposed:~~

"1. Any tax imposed 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 §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.

"2. The transfer tax when due and unpaid, together with all interest and penalties thereon, shall be a lien in favor of the Township on the real estate or interest in the real estate which is described in the document on which the tax is imposed, and upon any other property, both real and personal, of the person failing to pay the tax due, after said lien has been entered and docketed of record by the Prothonotary of Chester County in accordance with the Municipal Claims and Tax Liens Law, 53 P.S. §7101 et seq.

"3. If any part of any underpayment of tax imposed by this Part is due to fraud, there shall be added to the tax an amount equal to 50 percent of the underpayment.

~~"4. The tax imposed by this Part shall be collected and enforced in accordance with the Local Tax Enabling Act, 53 P.S. §6901 et seq. The Township Solicitor is authorized to pursue any and all remedies available by law for collection of the tax, and all such remedies shall be cumulative and not exclusive.~~

4. The tax imposed under §24-101 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, the Township, pursuant to §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.

Section 3. All Ordinances or parts of Ordinances in conflict herewith be and the same are hereby repealed.

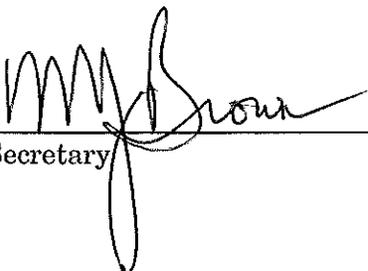
Section 4. If any sentence, clause, Section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, Sections or parts of this Ordinance. It is hereby declared as the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, Section or part thereof not been included herein.

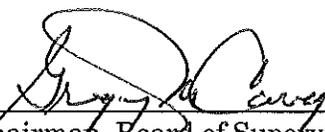
Section 5. This Ordinance shall take effect in accordance with law.

ENACTED AND ORDAINED this 21st day of February, 2007.

ATTEST

BOARD OF SUPERVISORS


Secretary


Chairman, Board of Supervisors