

## ORDINANCE NO. 176

AN ORDINANCE OF NEW SEWICKLEY TOWNSHIP, BEAVER 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.

New Sewickley Township 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 five (5) mills or one-half of one percent (0.5%) of the actual value of the land conveyed on each and every sale or conveyance of real property within the boundaries of the Township of New Sewickley, said tax to be paid by the grantee or purchaser of said interest in land.

### 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, New Sewickley Township, pursuant to Section 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. 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 "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All ordinance or parts of ordinances which are inconsistent herewith are hereby repealed.

SECTION 5. SEVERABILITY.

If any section, paragraph, sub-section, clause or provision of this Ordinance shall be declared invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of this Ordinance as a whole or any part thereof other than that portion specifically declared invalid.

SECTION 6. EFFECTIVE DATE.

This Ordinance shall become effective five (5) days after final enactment.

ENACTED AND ORDAINED this 2nd day of January, A.D., 2007.

ATTEST:

TOWNSHIP OF NEW SEWICKLEY

Patricia Fowler  
Secretary

Tom Smith  
Chairman, Board of Supervisors

(Amending Ordinance 37)