

ORDINANCE NO. 195

AN ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF A TAX OF ONE (1%) PER CENT ON THE TRANSFER OF REAL PROPERTY, OR OF ANY INTEREST IN REAL PROPER SITUATE IN THE BOROUGH OF CLYMER, INDIANA COUNTY, PENNSYLVANIA, PROVIDING PROCEDURE FOR THE COLLECTION OF THE TAX AND EXEMPTIONS YHEREFROM, AND IMPOSING PENALTIES FOR NONPAYMENT THEREOF.

Section 1. A tax is hereby imposed, levied and assessed, for general revenue purposes, on each and every transfer of real property or of any interest in real property, situate in Clymer Borough, Indiana County, Pennsylvania, at the rate of one (1%) per cent of the value as herein defined of such real property, or interest in real property, transferred; this tax shall apply regardless of where the instrments making the transfer are made, excuted or delivered or where the actual settlements on such transfer take place.

Section 2. The tax imposed by this ordinance shall be paid by the transferor ot transferors, grantor or grantors, prior to the delivery of the deed or instrument transferring the rwal property, or of any interest in real properyy; the transferee or transferees, of the tax be paid by the transferor or transferors prior to the delivery of the deed or instrument of conveyance of the real property, or of any interest in real property, shall remain liable for any unpaid realty transfer taxes imposed by virture of this ordinance.

Section 3. The tax imposed, levied and assessed by this ordinance shall be and remain a lien on the real property, or of any interest in real property, transfered until such tax be paid.

Section 4. All taxes imposed by this ordinance, which are not paid when due and payable, shall bear interest thereon at the rate of one-half (1/2) of one (1%) per cent per month until paid, and may be recovered and collected in an action brough in the name of the Borough of Clymer, as other oplikations of like nature are collected.

Section 5. The payment of the tax levied, assessed and imposed by this ordinance shall be evidence by affixing documentary stamp or stamps to every deed or oyher instrument or document transferring real estate or an interest therein within the Borough of Clymer, County of Indiana, Commonwealth of Pennsylvania, by the transferor or transferore grantor or grantors, transferee or transferees or grantees. or grantees. The stamps required to be affixed in accordance herewith shall be provided by the Borough of Elymer Council in such denominations as it shall deem from time to time necessary. Such stamps shall be affixed to thesaid deeds, documents or inetruments in such manner that their removal will require continued application of steam or water and the person using or affixing such stamps shall write or stamp or cause to be written or stamped thereon the initials of his name and date upon which such stamps are affixed or used so that such stamps may not again be used.

Section 6. The Recorder of Indiana County, Pennsylvania, is hereby designated as collector of the tax hereby imposed and such Recorder shall have available at his office for sale and purchase the stamps required to be affixed in accordance with this ordinance in such denominations as provided and approved by the Borough Council of Clymer Borough. The Recorder of Indiana County shall account for and pay the tax collected less collection fees allowed to the Borough of Clymer quarterly.

The Borough Council of the Clymer Borough may from time to time, designate another person, association or corporation to collect said tax and may revise, alter and change any fee paid to such collector.

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Section 7. Every deed or instrument transferring real property, or any interest in real property, in Clymer Borough, Indiana County, Pennsylvania, shall state the actual consideration or selling price of the real property or interest in real property thereby transferred or shall be accompanied by an affidavit of the transferrer or his agent or by an affidavit of the transferee or his agent setting forth the value thereof as herein defined. If the transfer be a transaction that is not subject to the tax hereby imposed, such facts shall be disclosed in the instrument or in an affidavit.

Section 8. This ordinance shall not apply to any transfer of real property, or any interest in real property, exempted and excepted from taxation by item (1) of Section 2 of The Local Tax Enabling Act, of the Commonwealth of Pennsylvania, known as Act No. 511, approved December 31, 1965; further this ordinance shall not be deemed, construed, or interpreted to impose, levy and assess a tax that Clymer Borough, Indiana County, Pennsylvania, may not lawfully impose, levy and assess. This ordinance shall not apply to any transfer of real property, or any interest in real property, exempted and excepted from taxation by Realty Transfer Act of 1951, P. L. 1742, and any supplements or amendments thereto.

Section 9. The provisions of this ordinance are severable and if any section or portion thereof shall be held illegal, invalid or unconstitutional, such decision shall not effect or impair the remaining provisions of this ordinance. The intent of the Borough Council of Clymer Borough, is that this ordinance would have been adopted if such illegal, invalid unconstitutional section or part thereof, had not been included therein.

Section 10. This ordinance shall be effective on June 15, 1977, and shall apply to all transfers of real property, or interest in real property recorded thereafter.

Section 11. This ordinance is enacted pursuant to the Local Tax Enabling Act, also known as Act No. 511, approved December 31, 1965, and supplements or amendments thereto.

Section 12. Definitions. The following words or phrases, when used in this ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

- A. "Person or Individual" - a natural person
- B. "Association" - a partnership, limited partnership or any other unincorporated group of two or more persons.
- C. "Corporation" - a corporation or joint stock association organized under the laws of the United States, the Commonwealth of Pennsylvania or any other state, territory, foreign county or dependency.
- D. "Recorder" - the Recorder of Indiana County, Pennsylvania.
- E. "Deed" - any deed, instrument or written, other than a lease, whereby any lands, tenements, hereditaments or any interest therein shall be granted, bargained, sold or otherwise conveyed to a grantee, purchaser or any other person.
- F. "Value" - in case of any deed granting, bargaining, selling or otherwise conveying any land, tenement, hereditament, or interest therein, the amount of the actual consideration therefor, including all liens, mortgages or other encumbrances thereon. Actual consideration shall be construed to mean, for the purpose of this ordinance, the cash paid for the execution and delivery of the deed, together with the face value of all liens, judgments, mortgages, or otherwise encumbrances secured on the real estate conveyed or transferred by the said deed, together with any other evidence of indebtedness or promises, either oral or written, given or on behalf, as full or part consideration for the deed of conveyance. Provided, that where such deeds shall set forth a small or nominal consideration the "value" thereof shall be determined from the price set forth, or actual consideration for, the contract or agreement of sale, or in the case of a gift, from actual monetary worth of the property, granted, bargained, sold, or otherwise conveyed, or transferred which on either event shall not be

less than the amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

Section 13. Any person, association or corporation who shall neglect or refuse to comply with any of the terms or provisions of this ordinance, or of any regulations or requirements pursuant thereto and authorized thereby, in addition to the other penalties provided by law, upon conviction before a justice of Peace, or other proper official, shall be sentenced to pay a fine not exceeding three hundred (\$300.00) Dollars and costs of prosecution for each such offense, or to undergo imprisonment for not more than thirty (30) days for the non-payment of such fine and costs.

Section 14. Should an instrument or deed transfer a tract of real property, or any interest in real property, located partly in Clymer Borough, and partly in another municipality, the value of the portion in Clymer Borough, shall determine the tax imposed by this ordinance.

ORDAINED AND ENACTED into law this 11th day of May, 1977.

Borough Council of Clymer Borough  
Indiana County, Pennsylvania

By ----- Evelyn Davis  
Evelyn Davis, President

Attest/

C. L. Longwill  
C. L. Longwill, Secretary

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