

ORDINANCE No. 02062007

An Ordinance by Farmington Township amending its realty transfer tax ordinance 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. Affirmation of Tax.

Farmington Township affirms its realty transfer tax at one percent.

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, Farmington 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 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. Repeal.

(a) As of the effective date of this ordinance, any ordinances and resolutions which are inconsistent herewith are repealed.

(b) The repealed ordinances enumerated in subsection (a) remain effective for documents that became subject to tax prior to the effective date of this ordinance.

Section 5. Effective date.

The provisions of this ordinance shall become effective on and be applicable to any document made, executed, delivered, accepted or presented for recording six days after February 6, 2007.

ENACTED and ORDAINED this 6th day of February, 2007.

FARMINGTON TOWNSHIP SUPERVISORS

BY: Keith Baker

Wallace B. Kemp

Brian M. Reed

ATTEST:

Shaun Johns