

ORDINANCE NO. 6-11 of 2007

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF SOUTH BUFFALO ENACTING A REALTY TRANSFER TAX AND OTHER TAX RELATED PROVISIONS PURSUANT TO ARTICLE XI-D OR 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.

WHEREAS, the Department of Revenue requires the enactment of an appropriate ordinance by municipalities electing the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect the Realty Transfer Tax and enforce the tax, interest and penalties.

NOW THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Supervisors of the Township of South Buffalo, Armstrong County, Pennsylvania, and it is hereby ordained by and with the authority of the same:

SECTION 1. IMPOSITION OF TAX

The Board of Supervisors of the Township of South Buffalo adopts the provisions of Article XI-S 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 one (1) 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 "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 the Tax Reform Code of 1971 (72 P.S. § 81020D), 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, know as the "The Fiscal Code", or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

SECTION 4. REPEAL

(a) Any Ordinance of the Township of South Buffalo that is inconsistent with any of the provisions of this Ordinance is hereby repealed to the extent of the inconsistency only.

(b) The repealed ordinances or parts thereof 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 on or after June 11, 2007.

ORDAINED AND ENACTED into law by the Board of Supervisors of the Township of South Buffalo, Armstrong County, Pennsylvania at a regular meeting this 11th day of June, 2007.

TOWNSHIP OF SOUTH BUFFALO

BY: Donald Cron
CHAIRMAN

Tony Van Slyke

Dave Brestensky

ATTEST:

Michelle Brestensky
SECRETARY

(SEAL)

HP Officejet 6210
Personal Printer/Fax/Copier/Scanner

Log for
MICHELE BRESTENSKY
724-295-0477
Mar 24 2008 12:12PM

Last Transaction

<u>Date</u>	<u>Time</u>	<u>Type</u>	<u>Identification</u>	<u>Duration</u>	<u>Pages</u>	<u>Result</u>
Mar 24	12:10PM	Fax Sent	7245432553	1:37	3	OK

Proof of Publication of Notice in Leader Times

Under Act No. 587, Approved May 16, 1829

State of Pennsylvania

County of Armstrong

Mandy Wrighter, Legal Clerk of the Leader Times, of the County State aforesaid, being duly sworn, deposes and says that the Leader Times, a newspaper of general circulation published at Kittanning, County and State aforesaid, was established January 10, 1898, since which date the Leader Times has been regularly issued in said county, and that the printed notice or publication attached hereto is exactly the same as printed and published in the regular editions and issues of the said Leader Times on the following dates.

and the 22nd day of May 2007

Affiant further deposes that she is an officer duly authorized by the Leader Times, a newspaper of general circulation to verify the foregoing statement under oath, and affiant is not interested in the subject matter of the foresaid notice or advertisement, and that all allegations in the foregoing statements as to time, place and character of publication are true.

Copy of Notice or Publication

LEGAL NOTICE

Be advised that at a Regular Meeting of South Buffalo Township Supervisors to be held on the 11th day of June 2007 at 7:00 P.M., the following Ordinance shall be considered:

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF SOUTH BUFFALO ENACTING A REALTY TRANSFER TAX AND OTHER TAX RELATED PROVISIONS PURSUANT TO ARTICLE XI-D OR 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.

A full text of the Ordinance is available for inspection at the Township Building, 384 Iron Bridge Road, Freeport, Pennsylvania.

Michele Brestensky,
Secretary
James A. Favero, Solicitor
Lead for certifi 5/22

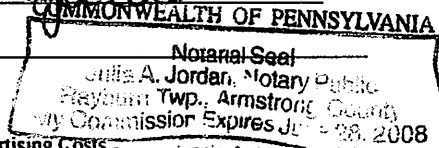
Mandy Wrighter

Leader Times

Sworn to and subscribed before me this 22nd of May, 2007

Julia A. Jordan

My Commission Expires:



Statement of Advertising Costs
Pennsylvania Association of Notaries

To Leader Times
For publishing the notice or publication attached
Hereto on the above stated dates\$
Probating same\$
Total.....\$ 39.15

Publisher's Receipt for Advertising Costs

general circulation, hereby acknowledges receipt of the aforesaid notice and publication cost and paid.

James A. Favero
Attorney at Law

250 Arch Street
Kittanning, PA 16201

Telephone: (724) 545-7711
Facsimile: (724) 543-2553

May 24, 2007

South Buffalo Township
384 Iron Bridge Road
Freeport, PA 16229

WE ARE ENCLOSING HEREIN THE FOLLOWING ITEMS:

- The original Proof of Publication for the Realty Transfer Tax Ordinance for your records.

Very truly yours,



JAMES A. FAVERO

JAF/sfb

James A. Favero
Attorney at Law

250 Arch Street
Kittanning, PA 16201

Telephone: (724) 545-7711
Facsimile: (724) 543-2553

May 10, 2007

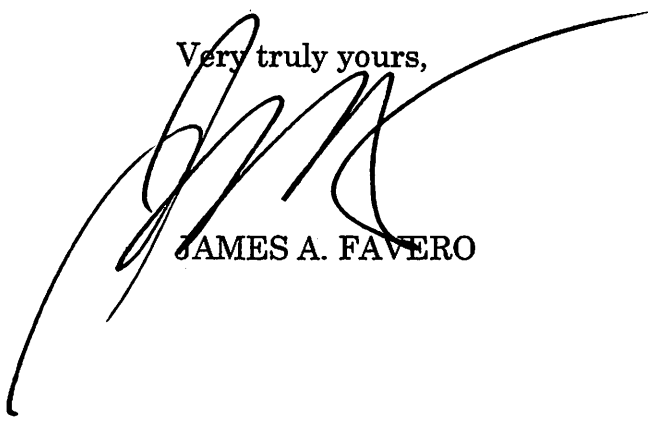
South Buffalo Township
384 Iron Bridge Road
Freeport, PA 16229

RE: Realty Tax Ordinance

WE ARE ENCLOSING HEREIN THE FOLLOWING ITEMS:

- The original Ordinance in the above captioned matter to be considered at your June meeting.
- A copy of the Legal Notice to be posted at the building.

Very truly yours,



JAMES A. FAVERO

JAF/sfb

James A. Favero
Attorney at Law

250 Arch Street
Kittanning, PA 16201

Telephone: (724) 545-7711
Facsimile: (724) 543-2553

April 27, 2007

South Buffalo Township
384 Iron Bridge Road
Freeport, PA 16229

Dear Municipal Official:

It was recently brought to my attention that there were administrative changes to the Realty Transfer Tax collection. It is my further understanding that the Recorder of Deeds of Armstrong County will be notifying municipal officials that some action will have to be taken before September, 2007 or the collection by the Department of Revenue will be lost to municipalities that have not adopted the appropriate ordinance.

Enclosed is a draft ordinance that I have prepared for your review. Should your municipality determine that such an ordinance should be adopted, please advise my office and I will take the required steps to advertise the ordinance and make the final draft available for your adoption.

Should you have any questions, please contact my office.

Very truly yours,



James A. Favero

JAF/sfb

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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 the Tax Reform Code of 1971 (72 P.S. § 81020D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

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ORDAINED AND ENACTED into law by the Board of Supervisors of the Township of South Buffalo, Armstrong County, Pennsylvania at a regular meeting this _____ day of _____, 2007.

TOWNSHIP OF SOUTH BUFFALO

BY:

CHAIRMAN

ATTEST:

SECRETARY

(SEAL)

DRAFT

HP Officejet 6210
Personal Printer/Fax/Copier/Scanner

Log for
MICHELE BRESTENSKY
724-295-0477
May 01 2007 9:48AM

Last Transaction

<u>Date</u>	<u>Time</u>	<u>Type</u>	<u>Identification</u>	<u>Duration</u>	<u>Pages</u>	<u>Result</u>
May 1	9:45AM	Fax Sent	7245432553	2:35	5	OK

SOUTH BUFFALO TOWNSHIP
384 IRON BRIDGE RD.,
FREEPORT, PA 16229
724-295-0455 724-295-0477 FAX

FACSIMILE TRANSMITTAL SHEET

TO:

Jim Favero

FROM:

Michele

COMPANY:

DATE:

5-1-07

FAX NUMBER:

743-2553

TOTAL NO. OF PAGES INCLUDING COVER:

5

PHONE NUMBER:

SENDER'S REFERENCE NUMBER:

RE:

YOUR REFERENCE NUMBER:

URGENT FOR REVIEW PLEASE COMMENT PLEASE REPLY PLEASE RECYCLE

Hi Jim,

Ron said yes go ahead with adoption
Process of this ordinance for OS.

Thank you.

Michele Brestensky, secretary

South Buffalo Township