

AMENDMENT TO ORDINANCE #10

This amendment to Ordinance #10 of the Borough of Seven Fields, County of Butler, and Commonwealth of Pennsylvania, imposing a tax on the transfer of real estate located within the Borough.

Section 1. On January 23, 1984, Ordinance #10 was passed imposing a one (1%) percent real estate transfer tax.

Section 2. Ordinance #10 is hereby amended as follows:

The rate of taxation should be one-half (1/2%) percent on the transfer of real estate located within the Borough. Section 3 is amended to read as follows:

(3) By authority vested in the Borough by the Local Tax Enabling Act (1965 P.L. 1257 as amended), after the effective date of this article, on every deed whereby any lands, tenements or hereditaments, or any interest therein, lying being and situate, wholly or in part, within the boundaries of the borough, shall be granted, bargained, sold or otherwise conveyed, a tax for general revenue purposes is hereby imposed, assessed and levied on each such deed at the rate of one-half percent (1/2%) on every \$100 or fraction thereof, of the value of the real estate, lands, tenements or hereditaments or any interest therein, which is conveyed or transferred by that deed. Provided, that where any lands, tenements or hereditaments, situated partly within or partly without the boundaries of the borough, are conveyed by a deed, the tax shall be calculated on the valuation of that portion of such lands and tenements lying within the limits of the borough.

Section 3. Section 15 is amended to read as follows:

(15) The tax levied under this article shall go into effect February 11, 1985 and shall remain in effect until specifically repealed by the borough.

ORDAINED AND ENACTED by the Council of the Borough of Seven Fields this 11 day of February, 1985.

ATTEST:

Mary Tautman  
Borough Secretary

BY: R. E. Degan  
President of Council

REVIEWED AND APPROVED BY ME THIS 11 day of February, 1985.

Michael H. Coleman  
Mayor

(SEAL)

BOROUGH OF SEVEN FIELDS

ORDINANCE # 10

An ordinance of the Borough of Seven Fields, County of Butler and Commonwealth of Pennsylvania imposing a tax of 1% on the transfer of real estate located within the Borough.

Section 1. This ordinance shall be known and may be cited as the "Real Estate Transfer Tax Ordinance."

Section 2. The following words and phrases, when used in this article, shall have the meanings ascribed to them in this section, except in those instances where the context clearly indicates a difference meaning:

1. Association. A partnership, limited partnership, association or any other form of unincorporated enterprise owned by two (2) or more persons.
2. Deed. Any deed, instrument or writing whereby any lands, tenements, hereditaments, or any interest therein, within the Borough of Seven Fields shall be granted, bargained, transferred, sold or otherwise conveyed to a grantee, purchaser, or any other person, but not to include transfers by will or mortgage or the intestate laws of this commonwealth; or on a transfer by the owner of previously occupied residential premises to a builder of new residential premises when such previously occupied residential premises is taken in trade by that builder as part of the consideration from the purchaser of a new previously unoccupied single-family residential premises; or on a transfer between corporations operating housing projects pursuant to the Housing and Redevelopment Assistance Law and the shareholders thereof; or on a transfer between nonprofit industrial development agencies and industrial corporations purchasing from them; or on a transfer to nonprofit industrial development agencies; or on a transfer between husband and wife, or on a transfer between persons who were previously husband and wife but who have since been divorced, provided such transfer is made within three (3) months of the date of the granting of the final decree in divorce and the property or interest therein, subject to such transfer, was acquired by the husband and wife, or husband or wife prior to the granting of the

final decree in divorce; or on a transfer between parent and child or the spouse of such a child or between parent and trustee of the benefit of a child or the spouse of such child; or a transfer by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises; or under a correctional deed without consideration; or on a transfer to the United States, the Commonwealth of Pennsylvania, or to any of their instrumentalities, agencies or political subdivisions, by gift, dedication, or deed in lieu of condemnation, or deed of confirmation in connection with condemnation proceedings; or reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments provided said reconveyance is made within one (1) year from the date of condemnation; or leases, agreements of sale or mortgages; or on a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debt; or on a privilege, transaction, subject occupation or personal property which is now or does hereafter become subject to a state tax or license fee.

3. Person. Every natural person, partnership, association or corporation. Whenever used in any clause prescribing and/or imposing a penalty, the term "person," as applied to co-partnerships or associations, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.
4. Real Estate transfer tax collector or real estate transfer tax collectors. The person or persons designated by resolution of the Borough Council to enforce and administer this article.
5. Value. In case of any deed granting, bargaining, selling, or otherwise conveying any land, tenement or hereditament or interest therein, other than a lease, the amount of the actual consideration therefor, including all liens, mortgages or other encumbrances thereon. Actual consideration shall be construed to mean, for the purposes of this article, the cash paid for the execution and delivery of the deed, together with the face value of all liens, judgments, mortgages, or other encumbrances secured on the real estate conveyed or transferred by the deed, together with any other evidences of indebtedness or promises, either oral or written,

given by or on behalf of the grantee or grantor, or anyone on his behalf, as full or part consideration for the deed of conveyance. Provided: that where such deeds set forth a small or nominal consideration, the "value" thereof shall be determined from the price set forth in, or actual consideration for, the contract or agreement of sale, or in the case of a gift, from the actual monetary worth of the property granted, bargained, sold or otherwise conveyed, which in either event shall not be less than the amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

Section 3. By authority vested in the Borough by the Local Tax Enabling Act (1965 P.L. 1257 as amended), after the effective date of this article, on every deed whereby any lands, tenements or hereditaments, or any interest therein, lying being and situate, wholly or in part, within the boundaries of the borough, shall be granted, bargained, sold or otherwise conveyed, a tax for general revenue purposes is hereby imposed, assessed and levied on each such deed at the rate of one percent (1%) on every \$100 or fraction thereof, of the value of the real estate, lands, tenements or hereditaments or any interest therein, which is conveyed or transferred by that deed. Provided, that where any lands, tenements or hereditaments, situated partly within or partly without the boundaries of the borough, are conveyed by a deed, the tax shall be calculated on the valuation of that portion of such lands and tenements lying within the limits of the borough.

Section 4. (a) This tax shall be due and payable and shall be paid by the grantor or grantors named in the deed at the time of the making and executing of the deed, provided, however, it shall be the duty of the grantee or grantees named in the deed to ascertain that the tax has been paid by the grantor or grantors before accepting delivery of the deed, and it is further provided that if the grantee or grantees accept delivery of a deed which does not reflect by official stamp or writing that the tax has been paid, then the grantee or grantees shall become jointly liable with the grantor or grantors for the payment of the said

(b) Deeds wherein the grantor is a corporation, association, trust, community chest fund or foundation organized exclusively for charitable, religious or educational purpose, no part of the income of which inures to the benefit of any private shareholder, member or individual, shall not be taxable.

Section 5. The payment of the tax imposed by this article shall be evidenced by an official stamp and/or writing affixed to every deed indicating the amount of the tax paid, the date paid and the signature of a real estate tax collector.

Section 6. The real estate tax collectors may prescribe, prepare and furnish adhesive stamps of such denominations and quantities as may be necessary for the payment of the tax imposed and assessed by this article.

Section 7. The real estate transfer tax collector is hereby charged with the enforcement of the provisions of this article and is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to:

1. The method and means to be used in affixing or cancelling of stamps in substitution for, or in addition to, the method and means provided in this article.
2. The denominations and sale of stamps.
3. Any other matter or thing pertaining to the administration and enforcement of the provisions of this article.

Section 8. Every deed upon which a tax is imposed by this article and which does not reflect the actual value of the land, tenements or hereditaments or interest granted, bargained, sold or conveyed by that deed shall be accompanied by an affidavit executed by a responsible person connected with the transaction, showing his connection and setting forth the true, full, complete and actual value.

Section 9. It shall be unlawful for any person to:

1. Fail to pay the tax imposed by this article.
2. Make use of any stamp to denote payment of any tax imposed by this article, without cancelling the stamp, as required by this article or as prescribed by the real estate transfer tax collectors, or
3. Fail, neglect or refuse to comply with, or violate the rules and regulations prescribed, adopted and promulgated by the real estate transfer tax collectors under the provisions of this article.

Section 10. All taxes imposed by this article, if not paid when due, shall bear interest thereon at the rate of one-half percent ((1/2%) per month until paid.

Section 11. All taxes imposed by this article, together with interest from the due date, shall be recovered as other debts of like character are recovered.

Section 12. The tax imposed by this article shall become a lien upon the lands, tenements or hereditaments, or any interest therein, lying, being and situate, wholly or in part, within the boundaries of the borough, which lands, tenements, hereditaments or interest therein are described in or conveyed or transferred by the deed which is the subject of the tax imposed, assessed and levied by this article, the lien to begin at the time when the tax under this article is due and payable and to continue until discharged by payment, or in accordance with law. The solicitor is authorized to file a municipal or tax claim in the court of common pleas in accordance with the provisions of the Municipal Lien Act of 1923, its supplements and amendments.

Section 13. Any person violating any provision of this article shall be liable to a penalty not exceeding \$300 for each and every offense, and shall also be required to pay the amount of the tax together with interest as is otherwise provided for in this article, which should have been paid

on the deed or deeds, and upon default in the payment of the same for ten days, shall be subject to 30 days' imprisonment.

Section 14. The provisions of this ordinance are severable and if any section, clause, sentence, part or provision of it shall be held illegal, invalid or unconstitutional, the decision of the court shall not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this article. It is hereby declared to be the intent of the Borough Council that this article would have been adopted if that illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included herein.

Section 15. The tax levied under this article shall go into effect and shall remain in effect until specifically repealed by the borough.

ORDAINED AND ENACTED by the Council of the Borough of Seven Fields this 23 day of January, 1984.

ATTEST:

BOROUGH OF SEVEN FIELDS

Kenneth Gerson  
Borough Secretary

By Edward R. Robison  
President, Borough Council

REVIEWED AND APPROVED BY ME this 27<sup>th</sup> day of January, 1984.

Lucy A. Rosellini  
Mayor

SEAL