

ORDINANCE NO. 3 - 74

An Ordinance imposing a tax for General Revenue Purposes on the transfer of real property, situate within the Township of Kiskiminetas, Armstrong County, Pennsylvania, under the Local Tax Enabling Act of 1965 (Act 511), prescribing and regulating the method of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons and the Township Treasurer, and providing penalties.

The Township of Kiskiminetas, under the authority of the Act of December 31, 1965, Act No. 511, known as "The Local Tax Enabling Act", and the amendments thereto, hereby enacts as follows:-

SECTION 1. Definitions. The following words when used in this Ordinance shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires a different meaning:

ASSOCIATION: A partnership, limited partnership, joint venture or any other form of unincorporated enterprise owned or conducted by two or more persons.

CORPORATION: A corporation or a joint-stock association organized under the laws of the United States, the Commonwealth of Pennsylvania, or any other State, territory or foreign country or dependency including but not limited to banking institutions.

DOCUMENT: Any deed, instrument or writing whereby any lands, tenements or hereditaments, situate within the Township of Kiskiminetas, or any interest therein, shall be granted, bargained, sold or otherwise conveyed to a grantee, purchaser or any other person. The term does not include wills, mortgages or leases; documents effecting transfers between husband and wife, or transfers between parent and child or the spouse of such a child, or between parent and trustee for the benefit of a child or the spouse of such child; transfers by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises; correctional deeds without consideration; transfers to the United States, the Commonwealth of Pennsylvania, or to any of their instrumentalities, agencies

PERSON: Every natural person, association or corporation. Whenever used in any section prescribing and imposing a penalty, the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations the officers thereof.

TREASURER: The Treasurer of the Township of Kiskiminetas.

VALUE: In the case of any document granting, bargaining, selling or otherwise conveying any land, tenement or hereditament, or interest therein, the amount of the actual consideration therefor, including liens or other encumbrances thereon and ground rents, or a commensurate part of the liens or other encumbrances thereon and ground rents where such liens or other encumbrances and ground rents also encumber or are charged against other lands, tenements or hereditaments. Provided, that where such document shall 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 of sale, or, in the case of a gift, or any other document without consideration, 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 property for local tax purposes.

SECTION 2. Imposition of Tax. A tax is hereby imposed on each transfer of real property situate within the Township of Kiskiminetas, or any interest therein, regardless of where the instruments making the transfers are made, executed or delivered, or where the actual settlements on such transfers take place. On and after the effective date of this Ordinance every person who accepts delivery of any document, or in whose behalf delivery of any document is accepted, shall be subject to pay a tax of one (1%) per cent of the value of the property represented by such document, which tax shall be payable at the time of the acceptance of delivery of the document. Where any document is delivered to the Commonwealth, to a political subdivision, or to an Authority created by the Commonwealth,

SECTION 3. Evidence of Payment of Tax. The payment of the tax imposed by this Ordinance shall be evidenced by the affixing of a documentary stamp or stamps to every document by the person making, executing, issuing, delivering or accepting such document.

SECTION 4. Evidence of Value. Where the document does not set forth the true, full and complete value thereof, the value shall be as set forth in the affidavit accompanying the document prepared for the purpose of calculating the Realty Transfer Tax payable to the Commonwealth of Pennsylvania in accordance with the Act of December 27, 1951, P.L. 1742, or any amendments or reenactments thereof.

(a) In all cases, except deeds without consideration and gifts, where the full consideration for the document is not set forth in the deed, a certified copy of the affidavit prepared for the purpose of determining the real estate transfer tax payable to the Commonwealth of Pennsylvania shall be filed at the time and the place where the tax is paid.

(b) In all cases where a document represents a transfer without consideration, including but not limited to gifts, documents in connection with merger or consolidation of corporations and documents conveying real estate from stockholders to corporations, deeds conveying realty in connection with the conversion of partnerships into corporations, or documents distributing realty in connection with the dissolution or liquidation of corporations, a certified copy of the affidavit prepared for the purpose of determining the real estate transfer tax payable to the Commonwealth of Pennsylvania and setting forth the actual monetary worth of the realty conveyed shall be filed at the time and the place where the tax is paid.

(c) Whenever the taxability of any transfer of real property or the amount of the tax, depends upon the relationship of the parties to the transaction or upon any other facts not recited in the document, such facts shall be established by affidavit.

SECTION 7. Interest and Penalties. If for any reason the tax is not paid when due, interest at the rate of six per cent (6%) per annum on the amount of said tax, and an additional penalty of one-half (1/2) of one (1%) per cent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid shall be added and collected. Where suit is brought for the recovery of the tax, the person liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

SECTION 8. Fines and Penalties. Any person who violates any of the provisions of this Ordinance shall, upon conviction thereof before any District Magistrate, be sentenced to pay a fine of not more than Three hundred dollars (\$300.00) for each offense and costs, and in default of payment of said fine and costs, to be imprisoned for a period not exceeding thirty (30) days. The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this ordinance.

SECTION 9. Severability. The provisions of this ordinance are severable. If any sentence, clause or section of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, or sections of this ordinance. It is hereby declared to be the intent that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentences, clause or section not been included herein.

SECTION 10. Effective Date. The provisions of this ordinance shall become effective July 1, 1974 and remain in effect without annual reenactment unless the rate of tax is subsequently changed.

ORDAINED and enacted this 14th day of June, 1974.

BOARD OF SUPERVISORS OF KISKIMINETAS TOWNSHIP

Floyd M. Emchines

NOTICE OF INTENTION TO PASS AN ORDINANCE FOR THE ADOPTION OF
A REALTY TRANSFER TAX

TO: All residents, property owners and taxpayers in the Township of Kiskiminetas, Armstrong County, Pennsylvania, and to all other interested persons in general, and in particular to persons who intend to be vendor or vendee of real estate situate in the Township of Kiskiminetas:

You are hereby notified that the Board of Supervisors of the Township of Kiskiminetas intends to pass an ordinance providing for the imposition and collection of a tax of one (1) percent of the consideration paid for the transfer or sale of any real estate situate in the Township of Kiskiminetas. The Ordinance will be enacted under the authority of the Act of Assembly of the 31st day of December, 1965, as amended, being Act No. 511, and known as the Local Tax Enabling Act, and will become effective as of July 1, 1974.

In the judgment of the Board of Supervisors of the Township of Kiskiminetas, said tax is necessary to raise funds for the garbage disposal and the general expenses of the Township. The amount of revenue estimated to be derived from this tax is \$ 5,000.00 per year.

The said Ordinance will be presented for enactment to the Board of Supervisors of the Township of Kiskiminetas at the regular meeting of said Supervisors to be held on Friday, the 7th day of June, 1974, at 8:00 o'clock P.M., at which time all interested persons may attend and be heard.

BOARD OF SUPERVISORS
TOWNSHIP OF KISKIMINETAS

By: *Rand Patterson*