

ORDINANCE 2006-3

**BOROUGH OF KULPMONT
NORTHUMBERLAND COUNTY, PENNSYLVANIA**

AN ORDINANCE OF THE BOROUGH OF KULPMONT, ENACTING A REALTY TRANSFER TAX 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.

BE IT ORDAINED by the Council of the Borough of Kulpmont, Northumberland County, Pennsylvania, and it is hereby ORDAINED and ENACTED by and with the authority of the same as follows:

SECTION I. IMPOSITION OF TAX

The Borough of Kulpmont adopts the provisions of Article XI-D 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 percent (1%) for every person who makes, executes, delivers, accepts, or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording.

SECTION II. 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, The Borough of Kulpmont, 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 III. 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, known as "The Fiscal Code," or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

SECTION IV. SEVERABILITY

If any provision of this Ordinance 2006-3, or any subsection thereof, is found to be illegal or invalid, such illegality or invalidity shall not affect or impair any of the remaining provisions of this Ordinance, or any subsections thereunder. It is hereby declared as the intent of the Borough that this Ordinance 2006-3 would have been enacted in such illegal or invalid provision not included herein, absent such stricken provision.

SECTION V. EFFECTIVE DATE

This Ordinance No. 2006-3 is hereby declared to be urgent for the preservation for the peace, health, safety and comfort of the residents of the Borough of Kulpmont, and shall take effect and be in full force immediately after passage.

SECTION VI. REPEALER

All Ordinances or parts of Ordinances in conflict or inconsistent herewith shall be and the same are hereby repealed absolutely.

DULY ORDAINED and ENACTED this 12th day of December, 2006.

Approved this 12th day of December, 2006.

ATTEST:

**FRANK CHESNEY
BOROUGH SECRETARY**

**JOSEPH A. WINHOFER
PRESIDENT OF COUNCIL**

**ROBERT M. SLABY
MAYOR**