

ORDINANCE OF THE TOWNSHIP OF MOUNT PLEASANT, COUNTY OF COLUMBIA  
AND STATE OF PENNSYLVANIA

ORDINANCE NO. 17-1980

AN ORDINANCE OF THE TOWNSHIP OF MOUNT PLEASANT, COLUMBIA COUNTY, PENNSYLVANIA, IMPOSING AND LEVYING A TAX FOR GENERAL REVENUE PURPOSES ON THE TRANSFER OF INTEREST IN REAL ESTATE, UNDER THE AUTHORITY OF THE LOCAL TAX ENABLING ACT OF 1965, DECEMBER 31, P. L. 1257; 53 PURDONS 6901 , etc, AS AMENDED: PROVIDING THE METHOD AND MANNER OF COLLECTING AND ENFORCING THE TAX AND IMPOSING PENALTIES AND INTEREST FOR VIOLATIONS.

BE IT ENACTED AND ORDAINED by the Township of Mount Pleasant, Columbia County, Pennsylvania, in pursuance of authority granted by Act of 1965, December 31, P. L. 1257; 53 Purdons 6901 , etc., and the amendments thereto and it is hereby enacted and ordained by the authority of the same as follows:

SECTION 1. TITLE – This Ordinance may be known and cited as “Realty Transfer Tax of the Township of Mount Pleasant”.

SECTION 2. DEFINITIONS – The following words, when used in this Tax Ordinance, shall have the meaning ascribed to them in this section, except in those instances where the context indicates a different meaning:

- (a) “Association” means a partnership, limited partnership or any other form of unincorporated enterprise, owned or conducted by two or more persons.
- (b) “Corporation” means a corporation or joint stock association, organized under the laws of this Commonwealth, the United States, or any other state, territory or foreign country or dependency, including but not limited to, banking institutions.
- (c) “Document” means any deed, instrument or writing whereby any lands, tenements, or hereditaments within this Commonwealth, or any interest therein, shall be granted, bargained, sold or otherwise conveyed to the grantee, purchaser or any other person, but does not include wills, mortgages, transfers between husband and wife, transfers between parent and child, or the spouse of such child, leases, and any other documents, transfers or conveyances as are specifically exempt from or excepted from the Pennsylvania Realty Transfer Tax of May 27, 1951, as Amended and the Local Tax Enabling Act of December 31, 1965, as Amended.
- (d) “Person” means every natural person, association or corporation. Whenever used in any clause prescribed and imposing a fine or imprisonment, or both, the terms “person”, as applied to associations, means the partners or members thereof, and as applied to corporations the officers thereof.
- (e) “Transaction” means the making, executing, delivering, accepting or presenting for recording of a document or any type or kind transferring title to and any interest in real property located within the Township of Mount Pleasant.
- (f) “Value”, in the case of any document granting, bargaining, selling or otherwise conveying any land, tenement or hereditament, or interest therein, means the amount of the actual consideration therefore 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. However, where such documents shall set forth a small or minimal 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 lands, tenements or hereditaments for local tax purposes.

SECTION 3. RATE OF TAX – On and after July 1, 1980, a tax for general revenue purposes is hereby levied, assessed, and imposed at the rate of one-half (1/2%) percent of the value of real property or any interest therein, conveyed or transferred, lying within the Township of Mount Pleasant, regardless of where the instruments making the transfers are made, executed or delivered, or where the actual settlements on such transfers take place or where the transactions took place.

SECTION 4. PROPERTIES PARTIALLY WITHIN THE TOWNSHIP OF MOUNT PLEASANT – Where land lying partly within the boundaries of the Township of Mount Pleasant and partly without the boundaries is transferred, the tax herein imposed shall be calculated upon such portion of the value as shall be represented by the portion of such lands lying within the boundaries of the Township of Mount Pleasant. Such apportionment of value shall be evidenced by the affidavit or certificate of value hereinafter provided for, but shall in no event be less than the highest assessed valuation for local tax purposes placed upon the same in the assessment of property within the Township of Mount Pleasant.

SECTION 5. PAYMENT BY GRANTOR OR TRANSFEROR – The Tax levied hereunder shall be due and payable and shall be paid by the grantor or transferor named in the instrument of conveyance at the time of delivery of the instrument of transfer, exempting, nevertheless, those transactions specifically exempted by Legislative Act of December 27, 1951, P. L. 1742, Section 2; 72 P. S. 384, as Amended.

SECTION 6. CONSIDERATION OF TRANSFER – Every instrument of conveyance effecting a transfer of title to real property or interest therein, located in the Township of Mount Pleasant shall set forth as part of such instrument the full, complete and actual consideration for the transfer of real property described therein, or shall be accompanied by a certificate of any attorney at law or an affidavit executed by a responsible person connected with the transaction showing such connection and setting forth the true, full, complete and actual value thereof, and, if the privilege of making such transfer is not taxable hereunder, the facts by reason of which such nontaxability exists.

SECTION 7. DOCUMENTARY STAMPS – Payment of the tax imposed by this Tax Ordinance shall be evidenced by affixing of a stamp to every instrument or deed conveyance, by the person making, executing, delivering or presenting for recording such document, and the Realty Transfer Tax Collector, or his agent, using, imprinting or affixing such stamp, shall indelibly write therein the initials of his name, the date of payment, and the amount of tax paid.

SECTION 8. RULES AND REGULATIONS – The Secretary of the Township of Mount Pleasant shall be the Collector of this tax and he or she or his or her agent, for the time and the tax is due and payable, is hereby charged with the enforcement of the provisions of this article and is hereby authorized and empowered to prescribe, adopt and enforce rules and regulations and the payment and receipt of such taxes, and any other matter pertaining to the administration and enforcement of the provisions of this article.

SECTION 9. DUTY OF RECORDER OF DEEDS – The Columbia County Recorder of Deeds, or any of his deputies, shall be the agent of the Realty Transfer Tax Collector, for the collection of the tax herein imposed by virtue of this Tax Ordinance at the time any deed, as hereinbefore defined, is presented for recording

in the Office of the Court Recorder of Deeds. The County Recorder of Deeds shall receive a commission of two (2%) percent upon the amount of tax collected by him or any of his deputies, by virtue of this Tax Ordinance, which two (2%) percent shall be deducted before remitting monthly to the Realty Transfer Tax Collector his statement of taxes collected under and by virtue of this Tax Ordinance.

SECTION 10. COLLECTION OF UNPAID TAXES – All taxes imposed by this Tax Ordinance which are not paid when due shall bear interest at the rate of one-half (1/2) of one (1%) percent per month until paid. The tax when due and unpaid shall become a lien on the real property or interest in real property which is described in the deed or instrument of conveyance on which the tax is imposed, and shall be collected as other debts of like character are collected. The solicitor of the Township of Mount Pleasant is authorized to file a municipal or tax claim in the Court of Common Pleas of Columbia County for the collection of any unpaid tax under this article.

SECTION 11. VALIDITY – The provisions of this article are severable, and if any of its sections, clauses or sentences shall be held illegal, invalid, or unconstitutional such provisions shall not affect or impair any of the remaining sections, clauses or sentences. It is hereby declared to be the intent of the Township of Mount Pleasant that this Tax Ordinance would have been adopted if such illegal, invalid, or unconstitutional section, clause or sentence had not been included therein.

SECTION 12. PENALTY – Any person who fails, neglects or refuses to comply with any of the terms or provisions of this Tax Ordinance or of any regulation or requirement pursuant hereto and authorized hereby shall, upon conviction thereof be fined not more than three hundred (\$300.00) dollars and, in default of payment of fine and costs, imprisonment not more than ninety (90) days. Each day's violation shall constitute a separate offense.

ORDAINED AND ENACTED INTO ORDINANCE this 2<sup>nd</sup> day of June, 1980, and to be effective July 1, 1980.

Attest:

TOWNSHIP OF MOUNT PLEASANT

Ethel C. Laycock  
Secretary

Harvey R. Oman

John R. Gordner

Jon E. Turner  
Supervisors