

ORDINANCE NO. 3

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Deed
Transfer

ORDINANCE OF THE TOWNSHIP OF BUFFALO, WASHINGTON COUNTY, PENNSYLVANIA, IMPOSING A TAX (FOR ONE YEAR ONLY) FOR GENERAL REVENUE PURPOSES, UPON SALES INVOLVING THE TRANSFER OF TITLE OF REAL PROPERTY, SITUATE WHOLLY OR PARTLY WITHIN THE TERRITORIAL LIMITS OF THE TOWNSHIP OF BUFFALO; CREATING THE OFFICE OF DEED TRANSFER TAX COLLECTOR; IMPOSING DUTIES AND CONFERRING POWERS UPON SAID COLLECTOR; PRESCRIBING THE METHOD AND MANNER OF COLLECTING THE TAX IMPOSED, ASSESSED AND LEVIED BY THIS ORDINANCE; AND PROVIDING PENALTIES FOR THE VIOLATION OF ITS PROVISIONS.

WHEREAS, under the terms and provisions of the Act of June 25, 1947, P. L. 1145 and its amendments, the Township of Buffalo has the power and authority to provide for the levying, assessment and collection of a tax on sales involving the transfer of title of real property within the limits of the said Township; and

WHEREAS, the Board of Supervisors of Buffalo Township has determined that a tax be levied, assessed and collected in said Township for general purposes on sales involving the transfer of title of real property within the territorial limits of the said Township;

NOW THEREFORE, it is hereby ordained and enacted by the Board of Supervisors of Buffalo Township, Washington County, Pennsylvania, as follows:

SECTION ONE: This ordinance shall be known and may be cited as "Deed Transfer Tax Ordinance".

SECTION TWO: The following words or phrases, when used in this ordinance, shall have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:

"Person" - a person or persons, co-partnership, association or corporation. Whenever used in any clause prescribing and imposing a penalty, or both, 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.

"Deed" - a written instrument by which a person transfers title to or conveys any interest in land, tenements or hereditaments, other than an estate in land for a period of less than twenty (20) years, for a consideration,

but does not include wills, mortgages or transfers between husband and wife, transfers between parent and child or the spouse of such child.

"Value" - an amount calculated in money, equivalent to the actual consideration paid for the delivery of a deed. The actual consideration shall include any amount deducted from the consideration price for mortgages, judgments, taxes or other liens. Where such deed shall set forth a small or nominal consideration, the "value" thereof shall be determined from the price set forth in, or actual consideration for said deed, or in the case of a gift, the actual monetary worth of the subject matter, which in either event, shall not be less than the amount of the highest assessment of such subject matter for local tax purposes.

"Consideration" - the actual value, calculated in money, inducing or procuring a transfer of title to, or conveyance of, an interest in land by deed.

"Revenue Stamps" - adhesive paper tokens of varied denominations evidencing cash amounts paid to the Township of Buffalo for use as payment of deed transfer tax, and to be affixed to deeds, for which the tax is paid.

"Subject Matter" - any interest in land, tenements and hereditaments situated or located wholly or partly within the Township of Buffalo.

SECTION THREE: A tax of one per cent (1%) of the value of the subject matter is hereby imposed for general purposes upon the transfer or conveyance of any interest in lands, tenements or hereditaments situated or located wholly or partly within the Township of Buffalo, regardless of where the instruments making the transfer are made, executed or delivered or where the actual settlements on such transfers take place. Where the subject matter is situate partly within and partly without the territorial limits of the Township of Buffalo, such tax so levied shall be calculated on the valuation of that portion thereof as lies within the territorial limits of the said Township.

SECTION FOUR: The tax hereby imposed, levied and assessed shall be evidenced by a revenue stamp or stamps of sufficient denominations affixed to every deed by adhesion. The person so affixing the revenue stamps upon each

deed shall cancel the same by writing thereon the date when such stamps were affixed and the initial or initials of the taxpayer.

SECTION FIVE: On and after the effective date of this ordinance, no person shall transfer or convey any interest in land, tenements or hereditaments lying wholly or partly in the Township of Buffalo unless there are affixed upon such deed of transfer or conveyance, revenue stamps of the Township of Buffalo in the manner here required, to the extent of one per cent (1%) of the value of the subject matter of said deed, equivalent to \$1.00 tax for each constituent \$100.00 comprising the consideration.

SECTION SIX: Every deed subject to the provision of this ordinance shall have set forth therein as part of the deed or as any accompanying certificate or affidavit, the actual value of its subject matter, before the same is presented to the Recorder of Deeds for recording. The accompanying certificate or affidavit may be executed by the grantor or any other person or agent in his behalf.

SECTION SEVEN: 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 said deed, provided, however, it shall be the duty of the grantee or grantees named in the said deed to ascertain that the said tax has been paid by the grantor or grantors before accepting delivery of said deed, and it is further provided that if said grantee or grantees accepts 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 grantor or grantors for the payment of the said tax.

SECTION EIGHT: The office of "Deed Transfer Tax Collector" is hereby created for the purpose of enforcing and administering the provisions of this ordinance. The Deed Transfer Tax Collector is hereby charged with the collection of the tax and the enforcement of the provisions of this ordinance. He shall prepare and furnish adhesive revenue stamps of such

denominations and quantities as may be necessary for the payment of the taxes imposed, levied and assessed by this ordinance. He shall make provisions for the sale of such revenue stamps in such places as he may deem proper and necessary, and shall appoint persons anywhere in the County of Washington as agent for the sale of revenue stamps. A commission of five per cent (5%) on the sale price of said revenue stamps shall be paid to any appointed agent or to the Deed Transfer Tax Collector who sells the stamps. The Deed Transfer Tax Collector is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations for the enforcement of the provisions of this ordinance.

SECTION NINE: Any person who fails to affix the required revenue stamps for the taxes hereby imposed upon any deed transferring or conveying an interest in land, tenements or hereditaments in accordance with the provisions hereof; or who fails, neglects or refuses to comply with the rules or regulations prescribed, adopted and promulgated by the Deed Transfer Tax Collector; or who fraudulently tears, removes or destroys any cancelled revenue stamps from any deed; or who fraudulently affixes a lesser amount of stamps than that required by the provisions of this ordinance; or who forges or counterfeits the revenue stamps hereby authorized; or who procures any impressions of counterfeiting devices in regards thereto; or who wilfully removes or alters cancelled revenue stamps or the markings thereon for the purpose and with the intent of using or causing the same to be used again; or who knowingly buys, sells, offers for sale or gives away such altered or restored revenue stamps for the re-use by any other person; or who knowingly or wilfully possesses, keeps, sells or offers to sell any forged or counterfeit stamps; or who makes a false certification or affidavit required by the provisions of this ordinance, shall, upon conviction before any Justice of the Peace, be liable to a penalty of not more than One Hundred Dollars (\$100.00) for each and every offense, together with costs of prosecution, be required to pay the amount of the taxes withheld, and in default of the payment of such fine, costs and taxes withheld, such person shall be subject to imprisonment in the Washington County Jail or Allegheny County Workhouse for a period of not exceeding thirty (30) days.

SECTION TEN: The provisions of this ordinance are severable, and if any section, sentence, clause or phrase shall be held to be illegal, invalid or unconstitutional, the remaining portion of this ordinance shall not be affected or impaired thereby.

SECTION ELEVEN: Any ordinance or part of any ordinance conflicting with this ordinance hereby is repealed insofar as the same affects this ordinance.

SECTION TWELVE: The provisions of this ordinance shall become effective immediately upon final enactment, provided that the tax herein levied shall not go into effect until being more than thirty (30) days from the time of the final adoption of this ordinance, and shall be in full force and effect until inclusive.

Enacted into an Ordinance this the 15th day of April, 1957.

BUFFALO TOWNSHIP

BY J. L. R. Moore

Attest:

President

Farnest B. Clacker

Secretary.