

ORDINANCE I

AN ORDINANCE IMPOSING A TAX OF ONE (1%) PERCENT ON THE VALUE OF ALL TRANSFERS OF REAL ESTATE OR INTEREST THEREIN IN THE TOWNSHIP OF CASCADE, PROVIDING FOR THE COLLECTION OF SUCH TAX AND IMPOSING PENALTIES FOR THE VIOLATIONS OF THE TERMS OF THIS ORDINANCE.

BE IT ENACTED AND ORDAINED, by the Board of Supervisors of the Township of Cascade, County of Lycoming, Commonwealth of Pennsylvania, and it is hereby enacted and ordained pursuant to the authority contained in the Act of June 25, 1947, P. L. 1145, and its amendments and supplements, as follows:

SECTION 1. This Ordinance shall be known and may be cited as "The Realty Transfer Tax Ordinance of 1961".

SECTION 2. (a) The following words when used in this Ordinance shall have the meanings ascribed to them in Section 2 of The Realty Transfer Tax Act of 1951, Act of December 27, 1951, P. L. 1742, as amended, except in those instances where the context clearly indicates a different meaning:

"Association"
"Corporation"
"Document"
"Person"
"Transaction"
"Value"

(b) The word "Collector" when used in this Ordinance shall mean the collector of the tax levied herein, appointed by the Board of Supervisors of the Township of Cascade.

SECTION 3. Every person who makes, executes, delivers, accepts, presents for recording any document or in whose behalf any document is made,

executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, or for or in respect of the vellum parchment or paper upon which such document is written or printed, a Township tax at the rate of one (1) percentum of the value of the property represented by such document, which Township tax shall be payable at the time of making, execution, delivery, acceptance or presenting for recording of such document.

SECTION 4. The tax herein imposed shall be fully paid, and have priority out of the proceeds of any judicial sale of real estate before any other obligation, claim, lien, judgment, estate or costs of the sale and of the writ upon which the sale is made, and the sheriff, or other officer, conducting said sale, shall pay the tax herein imposed out of the first moneys paid to him in connection therewith.

SECTION 5. The payment of the tax imposed by this Ordinance shall be evidenced by a stamp impressed upon or affixed to every document by the Collector; and the Collector, or his agents, using such stamp shall indelibly write thereon his name, the amount of the tax paid, and the date of payment.

SECTION 6. Every document when lodged with or presented to the Collector, shall set forth therein and as a part of such document the true, full and complete value thereof, or shall be accompanied by an affidavit executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Ordinance.

SECTION 7. Where lands lying partly within the boundaries of the Township of Cascade and partly without said boundaries are transferred, the tax herein 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 Cascade,' such apportionment of value to be evidenced by the affidavit or certificate of value herein provided for, but the value 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 Cascade.

SECTION 8. The Supervisors of Cascade Township hereby appoint the Recorder of Deeds for Lycoming County for the time being, and his successors in office, as their agent, with power to appoint subagents, to collect the tax imposed herein, to impress or affix said stamp mark, and to adopt and enforce rules and regulations relating to the notations of transactions and the payment and receipt of said tax. Said Collector shall make a return quarter-annually to the Board of Supervisors of Cascade Township of all taxes collected during the preceding quarter, less his commission for the collection thereof, together with a record of all transactions, the values of each thereof, and the amount of tax collected on each transaction. The commission of the Collector shall not exceed ten (10) percent of the amount of the taxes collected.

SECTION 9. All taxes imposed by this Ordinance which are not paid when due shall bear interest at the rate of one-half of one 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 document on which this tax is imposed, and shall be collected as other debts of like character are collected. The Board of Supervisors of Cascade Township may cause to be filed a municipal or tax claim in the Court of Common Pleas of Lycoming County for the collection of any unpaid tax under this Ordinance, together with a penalty of five (5%) per cent of the amount of the tax.

SECTION 10. Any person who shall fail, neglect or refuse to comply with any of the terms or provisions of this Ordinance or of any regulation or requirement pursuant thereto and authorized hereby shall, in addition to any other penalties provided by law, be guilty of a violation of this Ordinance, and, upon conviction thereof, shall forfeit and pay a sum of not more than Three Hundred Dollars (\$300.00), which shall be recoverable before any justice of the peace of the township in the same manner as debts not exceeding Three Hundred Dollars (\$300.00) are recoverable, and when recovered, shall be forthwith paid to the Treasurer of the Township.

SECTION 11. The provisions of this Ordinance 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 Supervisors of Cascade Township that this Ordinance would have been adopted if such illegal, invalid or unconstitutional section, clause or sentence had not been included therein.

SECTION 12. The provisions of this Ordinance shall become effective on the first day of July, 1961, being more than thirty (30) days after the adoption of the same.

Adopted this 13 day of May, 1961.

BOARD OF SUPERVISORS
OF CASCADE TOWNSHIP

Attest:

By John F. Lewis
President

Mrs. Marian J. Murphy
Secretary

Notice is hereby given that the Supervisors of Cascade Township, Lycoming County, Pennsylvania, in pursuance of authority granted by the Act of General Assembly of June 25, 1947, P. L. 1145, and its amendments, at its meeting to be held on 13 day of June, 1961, intends to adopt an Ordinance imposing a tax of one (1%) percent upon the transfer of real property or of any interest in real property, situate within said township regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfers take place. Said tax will be imposed for general revenue purposes. The reason which, in the judgment of said Supervisors, necessitates the imposition of said tax is that it is required to provide funds for the proper operation of said township. The amount of revenue estimated to be derived from said tax is \$ 200.00.

Mrs. Marjorie L. Murphy
Secretary, Cascade Township