

ORDINANCE NO. 907

AN ORDINANCE OF THE BOROUGH OF MONROEVILLE, ALLEGHENY COUNTY, PENNSYLVANIA TO PROVIDE FUNDS FOR GENERAL REVENUE PURPOSE FOR THE BOROUGH OF MONROEVILLE BY IMPOSING, ASSESSING AND LEVYING A TAX UPON THE TRANSFERRING AND CONVEYING OF LANDS, TENAMENTS OR HEREDITAMENTS, OR ANY INTEREST THEREIN, SITUATE WHOLLY OR PARTLY WITHIN THE BOROUGH OF MONROEVILLE: IMPOSING DUTIES AND CONFERRING POWERS UPON THE BOROUGH SECRETARY: PRESCRIBING THE METHOD AND MANNER OF COLLECTING THE TAX IMPOSED, ASSESSED AND LEVIED BY THIS ORDINANCE, PROVIDING CERTAIN EXEMPTIONS AND IMPOSING PENALTIES.

BE IT ORDAINED AND ENACTED by the Borough of Monroeville in Council assembled as follows:

SECTION 1. A tax for general revenue purposes be and is hereby imposed, assessed and levied, pursuant to the authority granted by the Act of the General Assembly of December 31, 1965, P. L. 257, as amended, upon the transferring and conveying of lands, tenaments or hereditaments, or any interest therein, situate wholly or partly within the Borough of Monroeville as is hereinafter provided.

SECTION 2. The following words or phrases, when used in this Ordinance, shall have the meanings ascribed to them in this Section, except that, where the context clearly indicates a different meaning:

(a) "PERSON" -- Every natural person, partnership, association or corporation or other entity. Whenever used in any clause prescribing or imposing a penalty or both, the term "person", as applied to partnerships or associations, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

(b) "ASSOCIATION" -- Any partnership, limited partnership, or any other form of unincorporated enterprise owned by two (2) or more persons.

(c) "SECRETARY" -- The Borough Secretary of Monroeville

(e) "VALUE" -- In case of any deed granting, bargaining, selling or otherwise conveying any land, tenement, hereditament, or interest therein, the amount of the actual consideration therefor, including all liens, mortgages, or other encumbrances thereon. Actual consideration shall be construed to mean for the purposes of this Ordinance the money or legal tender paid for the execution and delivery of the deed, together with the face value of all liens, judgments, mortgages, or other encumbrances secured on the real estate conveyed or transferred by the said deed, together with any other evidences of indebtedness or promises, either oral or written, given by or on behalf of the grantee to grantor, or any one on his behalf as full or part consideration for the deed of conveyance: PROVIDED, that 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 the contract or agreement of sale, or in the case of a gift, from actual monetary worth of the property granted, bargained, sold, or otherwise conveyed or transferred.

(f) "REVENUE STAMPS" -- Adhesive paper tokens of varied denominations, or markings, writings or stampings of any nature evidencing amounts paid to the Borough of Monroeville for use as payment of deed transfer tax, and to be affixed to deeds and other written instruments for which the tax is paid.

SECTION 3. After the effective date of this Ordinance, on every deed or instrument whereby any lands, tenements or hereditaments, or any interest therein, lying, being and situate, wholly or in part within the boundaries of the Borough of Monroeville, shall be granted, bargained, sold or otherwise conveyed or transferred, a tax for general revenue purposes is hereby imposed, assessed and levied on each such conveyance or transference by deed equivalent to One (\$1.00) Dollar on every One Hundred (\$100.00) Dollars or fraction thereof, of the value of the real estate, lands, tenements or hereditaments, or any interest therein which is conveyed or transferred by the said deed; provided, that where any lands, tenements or hereditaments being situate partly within and partly without the boundaries of the Borough of Monroeville are conveyed or transferred, such tax so levied shall be calculated on the valuation of that portion of such lands, tenements and hereditaments lying within the boundaries of the Borough

of Monroeville.

SECTION 4. (a) 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 accept 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.

(b) Deed wherein the grantor is a corporation, association, trust, community chest fund or foundation organized exclusively for charitable, religious or educational purposes, no part of the income of which inures to the benefit of any private shareholder, member or individual, shall not be taxable.

SECTION 5. The payment of the tax imposed by this Ordinance shall be evidenced by a revenue stamp or stamps of sufficient denomination affixed to every deed by adhesion or by other writing, marking or stamping indicating such payment. The person using or affixing such revenue stamp or making any such writing, marking or stamping, shall cause to be written or stamped thereon, appropriate writings or stampings indicating cancellation of the stamps, writings or markings so that the same may not again be used.

SECTION 6. The Secretary shall prescribe the manner and method for the payment of the tax imposed by this Ordinance and make provisions for the sale of said stamps, markings or other writings, in such places as he or she may determine necessary and proper. The Secretary may appoint persons within or without the Borough as agents for the sale of said stamps or other methods of payment to be used in the paying of the tax imposed herein. The Secretary may also appoint agents within or without the Borough for the acceptance and collection of money paid which are due and owing the Borough pursuant to the tax herein imposed.

SECTION 7. The Secretary is hereby charged with the enforcement of the provisions of this Ordinance, and is hereby authorized and empowered to prescribe, adopt, promulgate and to enforce rules and regulations relating to:

- (a) The methods and means to be used in affixing or cancelling of stamps and making payments in substitution for, or in addition to, the method and means provided in this Ordinance.
- (b) The denomination and sale of stamps or other manner of payment.
- (c) Any other matter or thing pertaining to the administration and enforcement of the provisions of this Ordinance.

SECTION 8. Every deed or other instrument upon which a tax is imposed by this Ordinance and which does not reflect the actual value of the land, tenements or hereditaments, or interest therein granted, bargained, sold and conveyed by said deed or instrument shall be accompanied by 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.

SECTION 9. It shall be unlawful for any person to:

- (a) Fail to pay the tax imposed by this Ordinance; or
- (b) Make use of any stamp, writing or marking of any nature to denote payment of any tax, imposed by this Ordinance, without cancelling such stamp, marking or other writing, as required by this Ordinance or as prescribed by the Secretary; or
- (c) Fail, neglect, or refuse to comply with, or violate the rules and regulations prescribed, adopted and promulgated by the Secretary under the provisions of this Ordinance; or

(d) Fraudulently cut, tear, or remove a stamp, writing or other marking from any deed or other instrument; or

(e) Fraudulently affix to any deed or other instrument upon which the tax is imposed by this Ordinance, any stamp, writing or other marking which has been cut, torn or removed from any other deed, writing or other marking upon which a tax is imposed by this Ordinance, or any deed stamp of insufficient value, or any forged or counterfeited stamp, writing or other marking or any impression of any forged or counterfeited stamp, die, plate or other article; or

(f) Wilfully remove or alter the cancellation marks of any deed stamp or restore any such deed stamp with intent to use, or cause the same to be used if it has already been used, or knowingly buy, sell, offer for sale or give away any such altered or restored stamp to any person for use or knowingly use the same; or

(g) Knowingly or wilfully prepare, keep, sell, offer for sale or have in his possession any forged or counterfeited deed stamps; or

(h) Make a false or fraudulent affidavit required under Section 7, of this Ordinance.

SECTION 10. All taxes imposed by this Ordinance not paid when due shall bear interest thereon at the rate of one-half (1/2) of one (1%) percent monthly until paid.

SECTION 11. All taxes imposed by this Ordinance, together with interest from the due date, shall be recovered as other debts of like character are recovered:

SECTION 12. The tax imposed by this Ordinance shall become a lien

at the time when the tax under this Ordinance is due and payable and continue until discharged by payment or in accordance with law. The Solicitor is authorized to file municipal or tax claim in the Court of Common Pleas of Allegheny County in accordance with the provisions of the law providing for the filing and collecting of municipal liens.

SECTION 13. Any person violating any of the provisions of this Ordinance, shall, upon conviction, in summary proceedings, before the District Magistrate or a Justice of the Peace, be liable to a penalty not exceeding One Hundred (\$100.00) Dollars for each and every offense, together with costs or prosecution and shall be required to pay the amount of the taxes withheld, together with interest as is otherwise provided for in this Ordinance, and in default of the payment of such fine, costs and taxes withheld, such person shall be subject to imprisonment in the Allegheny County Jail or Allegheny County Workhouse for a period not exceeding thirty (30) days.

SECTION 14. The provisions of this Ordinance are severable, and if any section, clause, sentence, part or provision thereof shall be held illegal, invalid or unconstitutional, the decision of the Court shall not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this Ordinance. It is hereby declared to be the intent of the Borough Council that this Ordinance would have been adopted if such illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included therein.

SECTION 15. The tax levied under this Ordinance shall go into effect thirty (30) days after the adoption of this Ordinance.

SECTION 16. All Ordinances or parts of Ordinances which are in conflict with the provisions of this Ordinance are hereby repealed to the

extent that they are in conflict with this Ordinance.

ORDAINED AND ENACTED this 14th day of January, 1975.

ATTEST:

BOROUGH OF MONROEVILLE

Marshall W. Bowd  
Secretary

By: George Chale  
President of Council

EXAMINED AND APPROVED this 14th day of January, 1975.

RE Driske  
Mayor