

## MUNICIPALITY OF MONROEVILLE

## ORDINANCE NO. 2379

AN ORDINANCE OF THE MUNICIPALITY OF MONROEVILLE, ALLEGHENY COUNTY, PENNSYLVANIA, A HOME RULE CHARTER COMMUNITY, 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.

WHEREAS, Council for the MUNICIPALITY OF MONROEVILLE desires to authorize the Pennsylvania Department of Revenue to act as their agent in the enforcement and collection of Redetermined Realty Transfer Tax;

NOW, THEREFORE, BE IT ENACTED AND ORDAINED, the 14<sup>th</sup> day of November, 2006, the following Realty Transfer Tax.

**SECTION 1. Imposition of Tax.** The Municipality of Monroeville 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 seven percent (7%) per annum which is equivalent of the interest rate imposed by the Commonwealth.

**SECTION 2: 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 Municipality of Monroeville, 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 3: 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 4. Repeal.**

- (A) All Ordinances or parts of Ordinances which are inconsistent herewith are hereby repealed. The following Ordinance or parts thereof are specifically repealed; and
- (B) If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Municipality that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

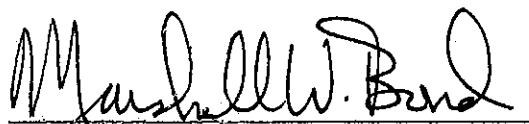
**SECTION 5. Effective Date.**

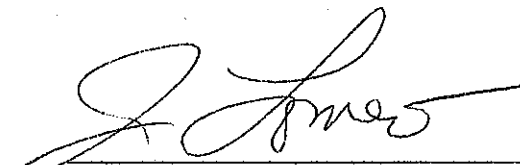
The provisions of this ordinance shall become effective on and be applicable to

any document made, executed, delivered, accepted or presented for recording on or after enactment of this Ordinance.

**ORDAINED and ENACTED** this 14<sup>th</sup> day of November, 2006.

ATTEST:

  
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Marshall W. Bond  
Municipal Managaer

  
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James J. Lomeo  
Mayor

ENTERED INTO LEGAL BOOK: November 24, 2006