

MUNICIPALITY OF MONROEVILLE

ORDINANCE #2412

AN ORDINANCE OF THE MUNICIPALITY OF MONROEVILLE 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 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 1%.

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 of 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: Effective Date.

The provisions of this Resolution shall become effective on and be applicable to any document made, executed, delivered, accepted or presented for recording on or after January 1, 2008.

Section 5: If any section, clause, provision or portion of this Resolution shall be held invalid or unconstitutional by any court of competent jurisdiction, such decision shall not affect any other section, clause, provision or portion of this Resolution so long as it remains legally enforceable minus the invalid portion.

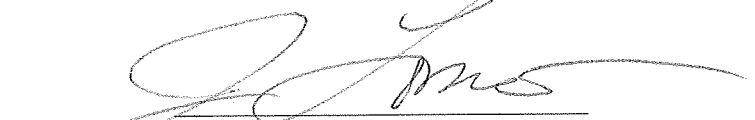
ORDAINED and ENACTED this 8th day of January, 2008.

ATTEST:



Marshall W. Bond
Municipal Manager

MUNICIPALITY OF MONROEVILLE



James J. Lomeo
Mayor

ENTERED INTO LEGAL BOOK: January 18, 2008