ORDINANCE NO. 69

AN ORDINANCE AMENDING ORDINANCE NO. 3, THE BERWICK TOWNSHIP REAL ESTATE TRANSFER TAX ORDINANCE OF 1983, ENACTED JANUARY 1, 1983

BE IN ENACTED AND ORDAINED, and it is hereby enacted and ordained, by the Township of Berwick, Adams County, Pennsylvania, as follows to wit:

1. Section I of Ordinance No. 3 is hereby amended to read as follows:

Berwick Township 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 limitation therein. This Ordinance shall be designated as the Berwick Township Real Estate Transfer Tax Ordinance of 1983, as amended.

- 2. Section VII of Ordinance No. 3 is hereby amended to read as follows:
 - A. The tax imposed under this Ordinance 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, Berwick Township, 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.
 - B. The Collector is hereby charged with the enforcement of the provisions of this Ordinance and is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to:
 - (1) The methods and means to be used in affixing a stamp certificate to every deed.
 - (2) Any other matter or thing pertaining to the administration and enforcement of the provisions of this Ordinance.
- 3. Section X of Ordinance No. 3 is hereby amended to read as follows:

Any tax imposed under this Ordinance 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.

- 4. If any sentences, clause, section or part of this Ordinance Amendment for any reason is 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 the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Board of Supervisors of Berwick Township that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause or section or part thereof not been included herein.
- 5. All parts of Ordinance No. 3 inconsistent with the provisions of this Ordinance Amendment are hereby repealed or rescinded to the extent of the inconsistency. All other provisions of Ordinance No. 3 are, and shall remain, in full force and effect.
- 6. The provisions of this Ordinance shall become effective on 8/18/07 and be applicable to any document made, executed, delivered, accepted, represented for recording on or after five (5) days after its adoption.

ENACTED AND ORDAINED the <u>13</u> day of August, 2007.

ATTEST:

BERWICK TOWNSHIP ADAMS COUNTY, PENNSYLVANIA

By: Robert A. Foltz, Jr. Chairman