

ORDINANCE NO. 23

An Ordinance imposing a tax on the transfer of Real Property or any interest therein situate wholly or partially within the Township of Rush; conferring upon the Recorder of Deeds of Schuylkill County duties and powers relating thereto, providing for the payment of said tax; providing penalties for the violation thereof;

SECTION 1. This Ordinance is enacted under and by virtue of the Authority of Act No. 511 of the General Assembly of the Commonwealth of Pennsylvania of 1965 as amended, known as "The Local Tax Enabling Act".

SECTION 2. Definitions.

PERSON: Any person, firm, association, or corporation. The singular shall include the plural and the masculine shall include the feminine and neuter.

TRANSFER OF TITLE: Any transaction whereby title to real estate or any interest therein, shall pass from one person to another, except:

- a. A lease, agreement of sale, mortgage or testamentary writing.
- b. A straw transaction whereby title passes to a third person temporarily and for no valuable consideration.
- c. Where title passes to a corporation, association or organization limited to religious, charitable or educational purposes only.
- d. Where title passes which is taxed by the Commonwealth of Pennsylvania under the Transfer Inheritance Tax Law.
- e. Where title passes between husband and wife or parent and child and for no valuable consideration.
- f. Where title passes from a non-profit development agency or corporation to an industrial corporation purchasing from it.
- g. Where title passes to a non-profit development agency or corporation as the result of a judicial sale.

VALUE: The amount of actual consideration paid, including liens of encumbrances, or a commensurate part of the same if they shall also encumber other lands, tenements or hereditaments; provided that in the case of a gift the value shall be the actual market value of the property conveyed.

SECTION 3. A tax is hereby levied, assessed and imposed upon the transfer of real property situate wholly or partially within the Township, regardless of where the instruments making the transfer are prepared, executed or delivered, or where the actual settlements on such transfers take place. On transfers partially situate in the Township, only that portion situate therein shall be taxed.

SECTION 4. Such transfers shall be taxed at the rate of one (1%) percent of the value of the property represented by such document. Payment of the tax imposed shall be evidences by the imprint of a rubber stamp to that effect on every deed or other such instrument, which shall be due and payable at the time of such transfer by the grantor or seller thereof the Recorder of Deeds of Schuylkill County.

SECTION 5. The Recorder of Deeds of Schuylkill County is hereby appointed as agent for the collection of said tax and he is authorized and directed to place an imprint of a rubber stamp upon the instrument as evidence of payment of said tax. The Recorder of Deeds is authorized to make the necessary rules and regulations for the collection of said tax.

SECTION 6. Penalty and Lien of Tax. All taxes imposed by this Ordinance which are not paid when due shall bear interest at the rate of one-half of one (.5%) percent per month until paid. This tax when due and unpaid shall become a lien upon the lands, tenements, here-

ditaments or any interest therein which are described in the Deed, transfer or conveyance upon which this tax is due and shall be collected as other taxes are collected.

SECTION 7. Violation. Any person who shall fail, neglect or refuse to comply with the terms or provisions of this Ordinance or any regulation or requirement pursuant hereto and authorized hereby shall, in addition to the other penalties provided by law, upon summary conviction before a Justice of the Peace or any Magistrate, be sentenced to pay a fine, not to exceed fifty (\$50.00) Dollars and costs of prosecution for each offense or to undergo imprisonment for not more than thirty (30) days for the nonpayment of such fine and costs within ten (10) days from the imposition thereof. Such fine imposed by this Section shall be in addition to any other penalty imposed by any other Section of this Ordinance.

SECTION 8. The provisions of this Ordinance are severable, and if any Section, clause, sentence, part, provision or exemption thereof shall be held illegal, invalid or unconstitutional, the decision of the Court shall not affect or impair any of the remaining clauses, sentences, sections, part, provisions or exemptions of this Ordinance. It is hereby declared to be the intent of the Board of Supervisors that such Ordinance would have been adopted if such illegal, invalid or unconstitutional section, clause, sentence, part, provision or exemption had not been included herein.

SECTION 9. This Ordinance and the tax imposed hereby, shall become effective on the fifteenth day of April, 1967.



ENACTED AND ORDAINED this third day of February, 1967.

BOARD OF SUPERVISORS OF RUSH TOWNSHIP

BY: Samuel C. Kellet  
Chairman

ATTEST: Homer E. Neifert  
Secretary