

*admitted
6/5/72*

ORDINANCE NO. 4

AN ORDINANCE FOR PROVIDING REVENUE FOR GENERAL TOWNSHIP PURPOSES: PROVIDING FOR THE LEVY AND ASSESSMENT OF A TAX PAYABLE BY THE TRANSFEROR UPON TRANSFERS BY DEED OF LANDS, TENEMENTS OR HEREDITAMENTS, OR ANY INTEREST THEREIN SITUATE WHOLLY OR PARTLY WITHIN THE TOWNSHIP OF THOMPSON, SUSQUEHANNA COUNTY, PENNSYLVANIA: PRESCRIBING THE RATE AND METHOD AND MANNER OF COLLECTING SAID TAX: IMPOSING DUTIES AND CONFERRING POWERS UPON THE TOWNSHIP TAX COLLECTOR: AND PROVIDING CERTAIN EXEMPTIONS AND IMPOSING PENALTIES.

BE IT ORDAINED AND ENACTED by the Supervisors of the Township of Thompson, Susquehanna County, Pennsylvania, in special meeting assembled, and it is hereby ordained and enacted by and with the authority of the same, that

SECTION 1: The following words when used in this ordinance shall have the meaning ascribed to them in this section except where the context clearly indicates or requires a different meaning:

(a) "Association": Every partnership, limited partnership or other form of unincorporated enterprises owned by two or more persons.

(b) "Corporation": Every cooperative, joint stock association or corporation, whether organized under the laws of the Commonwealth, the United States or any other state, territory, or foreign country or dependency.

(c) "Deed": Every contract, agreement, document, deed, decree, order, instrument or writing whereby any lands, tenements or hereditaments, or any interest therein, shall be aliened, granted, bargained, sold, transferred, conveyed, assumed, released, or otherwise disposed of to any person excepting, however:

- (1) Transfers between husband and wife and transfers between parent and child or the spouse of such child; and
- (2) Leases, agreements of sale, mortgages and transfers by will, testamentary

writings or by the intestate laws of this commonwealth; and

- (3) All others excepted transfers set forth in the Acts of 1965, December 31, PL1257, Section 2.

(d) "Person": Every natural person, association and corporation, including such persons, associations and corporations when acting in a representative or fiduciary capacity. Whenever used in any clause prescribing or imposing a penalty, or both, the term "person" shall include the partners in any partnership or limited partnership, the members of any unincorporated enterprise and the officers of any cooperative, joint stock association, or corporation.

(e) "Transfer": Every transfer of real property by deed, as herein defined, or of any interest in real property situate wholly or partly within the Township of Thompson, Susquehanna County, Pennsylvania, regardless of where the instruments making the transfers are made, executed or delivered, or where the actual settlements on such transfers take place.

(f) "Interest": Every vested or contingent title, right, privilege, power, benefit or advantage accruing to any person as the result of any transaction.

(g) "Value": The actual pecuniary worth of any interest which constitutes the subject matter of a transfer at the time the said transfer is consummated. Any actual monetary consideration for a transaction shall be prima facie, but not conclusive, evidence of actual pecuniary worth or value and shall be construed to include any sums of cash or articles of value agreed to be paid or exchanged, the face value of all mortgages, notes, judgments, liens, or encumbrances given in connection with the transaction, together with any other evidence

of indebtedness or promises, whether oral or written, given as full or part consideration for the transaction: Provided, that which is the subject matter of a transaction shall in no event be valued at less than the amount of the highest assessment of such interest for local tax purposes, if such interest has been so assessed.

(h) "Tax Collector": The duly elected or appointed Tax Collector of the Township of Thompson, Susquehanna County, Pennsylvania.

(i) Throughout this ordinance, the singular shall include the plural and the masculine shall include the feminine and neuter.

SECTION II: From and after the effective date of this ordinance there is hereby levied and assessed upon every transfer as herein defined a tax at the rate of One Dollar (\$1.00) on every One Hundred Dollars (\$100.00) of the total value, or fraction thereof, of every interest which constitutes the subject matter of a transfer; Provided, that where any lands, tenements, or hereditaments, or any interest therein, are located partly within and partly without the boundaries of the Township of Thompson aforementioned, said tax is levied and assessed only upon the value of that portion of such lands, tenements or hereditaments, or interest therein, which lies within the boundaries of the Township of Thompson aforementioned.

SECTION III: This tax shall be paid to the Tax Collector one-half by the Transferor and one-half by the Transferee named in the deed at the time of the delivery or the recording of the deed.

SECTION IV: The payment of the tax herewith imposed by this ordinance shall be evidenced by a stamp being stamped on the Deed setting forth the name Thompson Township Realty Tax, the amount paid and the date paid.

SECTION V: The Tax Collector may appoint persons within or without the Township of Thompson as agent to collect the tax. The Tax Collector shall be allowed a commission of six per cent (6%) of all taxes collected pursuant to this ordinance, for the collecting of this tax, provided, that where said tax has been collected by an agent appointed by the Tax Collector, said agent shall be entitled to a commission of five per cent (5%) of all taxes so collected, and the Tax Collector shall be entitled to a commission of one per cent (1%) of all taxes so collected.

SECTION VI: The Tax 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:

(a) The registration and notation of all transfers and payment of taxes.

(b) Any other matter or thing pertaining to the administration and enforcement of the provisions of this ordinance.

SECTION VII: Every deed relating to any transfer taxable under this ordinance, when lodged with or presented to any Recorder of Deeds for recording, shall set forth therein and as part of such deed, the true, full, complete and actual value thereof, or shall be accompanied by either a certificate by an attorney-at-law or 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 VIII: It shall be unlawful for any person to:

(a) Make use of any stamp to denote payment of any tax, imposed by this ordinance, unless authorized by the Tax Collector, as required by this ordinance.

(b) Make a fraudulent statement as to the true, full complete and actual value of any transfer as herein defined.

SECTION IX: All taxes imposed by this ordinance not paid when due shall bear interest from the due date at the rate of one-half of one per cent (.005) per month until paid.

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

SECTION XI: The tax imposed by this ordinance shall, when due and unpaid, be and become a lien upon all lands, tenements or hereditaments, or any interest therein, lying within the boundary of the Township of Thompson, Susquehanna County, which lands, tenements, hereditaments, or interest therein, are the subject matter of a transfer within the meaning of this ordinance, said lien to commence at the time when the tax imposed under this ordinance is due and payable and to continue until discharged by payment or in accordance with the law.

SECTION XII: Any person violating any of the provisions of this ordinance shall be liable to a penalty not exceeding One Hundred Dollars (\$100.00) for each offense, and further shall be required to pay the amount of the tax together with interest thereon as provided in this ordinance, and upon default in the payment of the same for a period of ten (10) days shall be subject to thirty (30) days' imprisonment.

SECTION XIII: The provisions of this ordinance are severable and if any sections, clauses, sentences, parts or provisions thereof shall be held illegal, invalid or unconstitutional, invalidity or unconstitutionality shall not effect or impair any of the remaining sections, clauses, sentences, parts, or provisions hereof, it is hereby declared to be the intent of the

Supervisors of the Township of Thompson, Susquehanna County,
that this ordinance would have been adopted if such illegal,
invalid or unconstitutional sections, clauses, sentences, parts
or provisions had not been included herein.

Robert E. Gilleran

Robert J. Parter

Richard J. Sheldon

Adopted June 5, 1972