

**ARARAT TOWNSHIP
SUSQUEHANNA COUNTY, PENNSYLVANIA
ORDINANCE NO. 09-06**

AN ORDINANCE BY ARARAT TOWNSHIP, SUSQUEHANNA COUNTY, PENNSYLVANIA 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.

Section 1. Imposition of Tax.

Ararat 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 realty limitations therein. The tax imposed under this Section shall be at the rate of $\frac{1}{2}$ 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, Ararat 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.

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

As of the effective date of this ordinance, all previous ordinances and resolutions will be repealed. The repealed ordinance/resolutions will remain in

effect for documents that became subject to tax prior to the effective date of this ordinance.


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 October 3, 2006.

Duly enacted and ordained this 3rd day of October, 2006 by the Supervisors of Ararat Township, Susquehanna County, Pennsylvania.

Attest:

Ararat Township
Board of Supervisors


Mavis A. Colwell
Secretary

Donald M. Stone
Chairman

Richard B. Colwell
Supervisor

John M. King Jr.
Supervisor