

ORDINANCE NO. 727

**AN ORDINANCE OF THE BOROUGH OF FOUNTAIN HILL, LEHIGH COUNTY,
PENNSYLVANIA, REPEALING CHAPTER 24 OF THE CODE OF ORDINANCES, §
201, ET AL,
AND ENACTING A REAL ESTATE TRANSFER TAX
PURSUANT TO ARTICLE XI-D OF THE TAX REFORM CODE OF 1971**

An Ordinance of the Borough of Fountain Hill, 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

The Borough of Fountain Hill (hereinafter, the "Borough") 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 one percent (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 Borough, 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 Lines Act for tax claims.

Section 4. Repeal

(a) As of the effective date of this ordinance, the following ordinances and resolutions are repealed: Chapter 24, § 201, et al, entitled, Real Estate Transfer Tax.

(b) The repealed ordinances enumerated in subsection (a) remain effective for documents that became subject to tax prior to the effective date of this ordinance.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, immediately.

DULY ENACTED AND ORDAINED on this _____ day of _____, 2006.

BOROUGH OF FOUNTAIN HILL

By: _____
Lawrence E. Rapp, President, Borough Council

ATTEST:

Randy Soriano, Executive Secretary

Approved:

Stephen Repasch, Mayor