

## ORDINANCE 2007-02

AN ORDINANCE TO AMEND ORDINANCE NO. 5 OF 1986 TO ADD SECTIONS REQUIRED TO INCLUDE PROVISIONS TO IMPOSE INTEREST ON DELINQUENT ACCOUNTS AND TO SET THE METHOD TO ESTABLISH THAT RATE AND TO AUTHORIZE THE DEPARTMENT OF REVENUE OF THE COMMONWEALTH OF PENNSYLVANIA TO DETERMINE, COLLECT AND ENFORCE THE TAX, INTEREST AND PENALTIES

### SECTION 1. Amendment of Ordinance No.5 of 1986

Ordinance No. 5 of 1986 is hereby amended to include the following provision:

Add - Section 3. The first paragraph label A.

Section 3. B. The tax imposed under Section 3. A. 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, West Bradford 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 C. Any tax imposed under Section 3 A. that is not paid by the date the tax is due shall bear interest as prescribed by 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.

Delete the following: Section 15 Paragraphs (a), (b), (c) and (d).

### SECTION 2. Severability and Inconsistency

The provisions of this Ordinance are severable, and if any of its sections, phrases, clauses, or sentences shall be held illegal, invalid or unconstitutional by final judgment of a Court of competent jurisdiction, such provisions shall not affect or impair any of the remaining sections, phrases, clauses or sentences. It is hereby declared to be the intent of the Board of Supervisors of West Bradford Township that this Ordinance would have been adopted if such illegal provision had not been included herein.

To the extent that this ordinance shall in any way be inconsistent with the provisions of Ordinance No. 5 of 1986 than this Ordinance shall prevail as to any inconsistency.

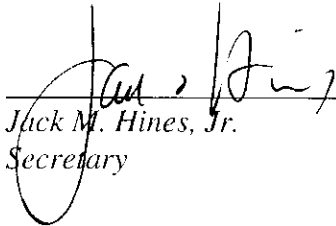
SECTION 3. Effective Date

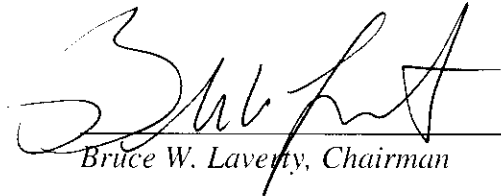
This Ordinance shall be effective five (5) days after enactment as by law provided and shall remain in effect until amended or repealed. The amended sections of Ordinance No. 5 of 1986 shall remain effective for documents that became subject to tax prior to the effective date of this Ordinance.

*ENACTED AND ORDAINED THIS 2<sup>nd</sup> DAY OF JANUARY 2007*


ATTEST:

**TOWNSHIP OF WESTBRADFORD  
BOARD OF SUPERVISORS**

  
\_\_\_\_\_  
Jack M. Hines, Jr.  
Secretary

  
\_\_\_\_\_  
Bruce W. Lavery, Chairman

  
\_\_\_\_\_  
Mark J. Blair, Vice Chairman

  
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John A. Haiko, Member