

WB XV

AN ORDINANCE OF THE TOWNSHIP OF WEST BRADFORD, CHESTER COUNTY, PENNSYLVANIA, IMPOSING A TAX TO PROVIDE REVENUE FOR GENERAL TOWNSHIP PURPOSES UPON CERTAIN DOCUMENTS TRANSFERRING TITLE TO REAL PROPERTY, UPON THE PRIVILEGE OF TRANSFERRING TITLE TO REAL PROPERTY AND UPON THE TRANSFER OF TITLE TO AND THE ACCEPTANCE OF POSSESSION OF REAL PROPERTY, SITUATE WHOLLY OR IN PART WITHIN THE TOWNSHIP, IMPOSING THE TAX UPON THE GRANTOR, THE TRANSFEROR, THE PARTY OFFERING THE DOCUMENT FOR RECORDING AND THE PARTY ACCEPTING POSSESSION; IMPOSING DUTIES AND CONFERRING POWERS UPON THE SUPERVISORS AND TAX COLLECTOR OF THE TOWNSHIP; PRESCRIBING THE METHOD AND MANNER OF COLLECTING THE TAX; PROVIDING CERTAIN EXEMPTIONS and IMPOSING PENALTIES FOR THE NON-PAYMENT THEREOF.

The Board of Supervisors of the Township of West Bradford, Chester County, Pennsylvania, under and by virtue of and pursuant to the authority granted and vested by the Act of General Assembly of the Commonwealth of Pennsylvania, approved the 31st day of December, 1965, P.L. 511, known and cited as "The Local Tax Enabling Act," do hereby ordain and adopt as follows:

Section 1. Short Title -- This ordinance shall be known and may be cited as "The Realty Transfer Tax Ordinance."

Section 2. Definitions -- The following words and phrases, when used in this ordinance, shall have the meaning ascribed to them in this Section, except those instances where the context clearly indicates a different meaning.

- (a) "Association" -- Any partnership, limited partnership, or any other form of unincorporated enterprise, owned or conducted by two or more persons.
- (b) "Corporation" -- A corporation or joint-stock association, organized under the laws of this Commonwealth, the United States, or any other state, territory or foreign country, or dependency, including but not limited to banking institutions.
- (c) "Person" -- Every natural person, association or corporation. Whenever used in any clause prescribing or imposing a penalty, or both, the term "person," as applied to associations, shall mean the partners or members thereof, and, as applied to corporations, the officers thereof.
- (d) "Transaction" -- The making, executing, delivering, accepting or presenting for recording of a document.
- (e) "Document" -- Any deed, instrument or writing whereby any lands, tenements or hereditaments within this township, or any interest therein, shall be quitclaimed, granted, bargained, sold or otherwise conveyed to the grantee, purchaser,

or any other person, but does not include wills, mortgages, transfers between non-profit industrial development agencies and industrial corporations purchasing from them, any transfers to non-profit industrial development agencies, and transfer between husband and wife, transfer between persons who were previously husband and wife but have since been divorced provided such transfer is made within three months of the date of the granting of the final decree in divorce, and the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, transfer between parent and child or the spouse of such a child or between parent and trustee for the benefit of a child or the spouse of such child, by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises, correctional deeds without consideration, transfer to the United States, the Commonwealth of Pennsylvania, the School District, or to any of their instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings, or reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments provided said reconveyance is made within one year from the date of condemnation, leases, a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debts, or a transfer by the owner of previously occupied residential premises to a builder of a new residential premises when such previously occupied residential premises is taken in trade by such builder as part of the consideration from the purchaser or a new previously unoccupied residential premises any transfer from a purchase money mortgagor to the vendor holding the purchase money mortgage whether pursuant to a foreclosure or in lieu thereof, or conveyance to municipalities, townships, school district and counties pursuant to acquisition by municipalities, townships, school districts and counties of tax delinquent properties at sheriff sale or tax claim bureau, or any transfer between religious organizations or other bodies or persons holding title to real estate for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.

(f) "Value" -- In the case of any document granting, bargaining, selling or otherwise conveying any land, tenement or hereditament, or interest therein, the amount of the actual consideration therefor, including liens or other encumbrances thereon and ground rents, or a commensurate part of the liens or other encumbrances thereon and ground rents where such liens or other encumbrances and ground rents also encumber or are charged against other lands, tenements or hereditaments; provided, that

where such documents shall set forth a smaller nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale, or, in the case of a gift or any other document without consideration, from the actual monetary worth of the property granted, bargained, sold or otherwise conveyed, which, in either event, shall not be less than the amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

(g) "Board" -- The Board of Supervisors of the Township of West Bradford, Chester County, Pennsylvania.

(h) "Township" -- Township of West Bradford, Chester County, Pennsylvania.

(i) "Secretary" -- The Secretary of the Board of Supervisors of the Township of West Bradford, Chester County, Pennsylvania.

(j) "Tax Collector" -- The duly elected, designated and appointed Tax Collector of the Township of West Bradford, Chester County, Pennsylvania; provided, however, that if said Tax Collector cannot be lawfully required to serve and does not voluntarily serve, then such other person shall be appointed by the said township.

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

Section 3. Rate of Tax; When Payable: -- Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for any in respect to the transaction or any part thereof, or for or in respect of the vellum parchment or paper upon which such document is written or printed, a township tax at the rate of one percentum of the value of the property represented by such document, which township tax shall be payable at the time of making, execution, delivery, acceptance or presenting for recording of such document.

The township tax herein imposed shall be calculated on the valuation of that portion only of the lands, tenements or hereditaments, or any interest therein, lying within the township.

If the School District in which this township lies has imposed a similar realty transfer tax, then the rate of this tax which shall be payable to the township is one-half of one per cent and the other one-half of one per cent shall be payable to the School District.

Where the tax herein imposed by this section falls upon a corporation, association, fund or foundation, organized exclusively for charitable, religious, educational or public purposes, or a municipality now or hereafter specifically exempt from taxation, then the other party, either the grantor or the grantee thereto, shall, unless it falls into this class of exemption, be liable for and pay the tax herein imposed.

Section 4. The payment of the tax imposed by this act shall be evidenced by a stamp and signature of the Tax Collector or his agent attesting that such tax is paid and such stamp shall be placed on every document taxable under this Ordinance.

Section 5. The Tax Collector may make provision for collecting the tax and may appoint a person or persons as his agent for the affixing of the stamp and attesting to payment.

Section 6. Enforcement of the Ordinance; Rules and Regulations.-- The tax shall be paid to the Tax Collector, who is hereby charged, authorized and empowered, with the approval of the Board, to prescribe, adopt, promulgate and enforce the rules and regulations relating to:

(a) The method and means to be used in stamping the documents taxes.

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

Section 7. Value to be stated in Document or Affidavit. Every document, when lodged with or presented to any Recorder of Deeds for recording, shall set forth therein, and as a part of such document, the true, full and complete and actual value thereof, or shall be accompanied by either a certificate from a title company or by an affidavit, executed by a responsible person connected with the transaction or privilege showing such connection, and setting forth the true, full, complete and actual value thereof or the reason, if any, why such document is not subject to tax under this Ordinance.

Section 8. Unlawful Acts; Penalty -- It shall be unlawful for any person to:

(a) Make, execute, issue, deliver or accept, or cause to be made, executed, issued, delivered or accepted, any document, without the full amount of tax thereon being duly paid; or

(b) Make use of any stamp to denote payment of any tax imposed by this Ordinance; or

(c) Fail, neglect or refuse to comply with or violate the rules and regulations prescribed, adopted and promulgated by the Tax Collector with the approval of the Board, under the provisions of this Ordinance; or

(d) Wilfully remove or alter the stamp on any document.

(e) Knowingly or wilfully prepare, keep, sell, offer for sale or have in his possession any forged or conterefted stamp.

Any person violating any of the provisions of this Section, shall be liable to a penalty not exceeding \$300.00 for each and every offense, and further shall be required to pay the amount of the tax, together with interest and penalty as is otherwise provided for herein, which should have been paid upon the document or documents, and upon default in the payment of the same for ten (10) days, shall be subject to thirty (30) days imprisonment.

Section 9. Recovery -- All taxes imposed by this Ordinance, together with interest and penalties thereon from the due date, shall be recovered as other debts of like character are by law recoverable.

Section 10. Lien -- The tax imposed by this Ordinance shall become a lien upon the lands, tenements or hereditaments, or any interest therein, situate wholly or partly within the Township, which are described in or conveyed by the document which is the subject of tax imposed under Section 3 hereof, the said lien to begin at the time when the tax is due and payable, and continue until discharged by payment, or in accordance with law, the Township solicitor is authorized to file a municipal or tax claim for said tax in the Court of Common Pleas of Chester County in accordance with the provisions of the Municipal Lien Act of 1923, the amendments and supplements thereto.

Section 11. Interest -- All taxes imposed by this ordinance not paid when due shall bear interest thereon at the rate of one-half (1/2%) percentum per month until paid.

Section 12. Rules and Regulations. -- The Board, to provide uniformity in the administration and enforcement of this ordinance, may, when necessary, adopt, by proper resolution, such rules and regulations, exempting herefrom those certain enumerated transactions, in conformity with the rules and regulations promulgated thereto by the Commonwealth of Pennsylvania. Said rules and regulations and any amendments and supplements thereto, when adopted, shall be deemed a part of this Ordinance as if set forth fully and at length herein.

Section 13. Constitutionality. -- The provisions of this Ordinance are severable, and in any word, words, part, parts, provisions, section, clause, sentence or portion thereof, shall be held to be invalid, illegal or unconstitutional, the decision of the Court shall not affect or impair any of the remaining words, parts, provisions, sections, clauses, sentences or portions of this Ordinance. It is hereby declared to be the intent

