

BOROUGH OF EAST BANGOR
COUNTY OF NORTHAMPTON
COMMONWEALTH OF PENNSYLVANIA

ORDINANCE NO. 3-06

AN ORDINANCE OF THE BOROUGH OF EAST BANGOR 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 East Bangor 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 in effect from time to time for Northampton County, Pennsylvania, for all real estate transfers.

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, East Bangor 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 Liens Act for tax claims.

Section 4. Repeal.

(a) As of the effective date of this Ordinance, any and all ordinances and resolutions inconsistent herewith are repealed.

(b) The repealed ordinances referred to in Subsection (a) remain effective for documents that became subject to tax prior to the effective date of this Ordinance.

Section 5. Effective Date.

This Ordinance shall become effective five (5) days after enacted, and shall be presented for recording on or after said date at the Office for the Recording of Deeds in and for Northampton County, at Easton, Pennsylvania.

ORDAINED AND ENACTED into an Ordinance this 3rd day of October, 2006.

BOROUGH OF EAST BANGOR

By: James Patrick
James A. Patrick, President

ATTEST:

By: Bonnie L. Due
Bonnie L. Due, Secretary

APPROVED AND CERTIFIED this 3rd day of October, 2006.

By: Robert M. Lang
Robert M. Lang, Mayor

ATTEST:

By: Bonnie L. Due
Bonnie L. Due, Secretary