

AN ORDINANCE OF THE TOWNSHIP OF TILDEN, COMMONWEALTH OF PENNSYLVANIA, IMPOSING A TAX FOR GENERAL TAX REVENUE PURPOSES UPON THE TRANSFER OF REAL PROPERTY OR ANY INTEREST IN REAL PROPERTY SITUATED WITHIN THE TOWNSHIP OF TILDEN; IMPOSING DUTIES AND CONFERRING POWERS FOR THE COLLECTION OF THE TAX; PROVIDING CERTAIN EXEMPTIONS; AND IMPOSING PENALTIES.

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THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF TILDEN, BERKS COUNTY, PENNSYLVANIA, HEREBY ENACTS AS FOLLOWS:

SECTION 1 - This Ordinance shall be known and may be cited as "The Realty Transfer Tax Ordinance."

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

(a) "Association" - A 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) "Document" - Any deed, instrument or writing whereby any lands, tenements or hereditaments within the Township of Tilden or any interest therein shall be granted, bargained, sold or otherwise conveyed to the grantee, purchaser, or any other person, but not including wills, mortgages, transfers between husband

and wife, transfers between parent and child or the spouse of such child, leases, and such other documents as are specifically excepted from the Realty Transfer Tax Act of May 27, 1951, as amended from time to time.

(d) "Person" - Every natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term "person," as applied to association, shall mean the partners or members thereof, and, as applied to corporations, the officers thereof.

(e) "Transaction" - The making, executing, delivering, accepting or presenting for recording of a document of any type or kind transferring title to or any interest in real property located within the Township of Tilden.

(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 small or 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 transfer without

adequate monetary 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.

The singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION 3 - That on and after the effective date of this Ordinance, a tax for Township revenue purposes is levied, assessed and imposed, at the rate of one per cent (1%) of the value, on real property, or any interest therein, conveyed or transferred, lying within the Township of Tilden, Berks County, Pennsylvania, regardless of where the instruments making the transfers are made, executed or delivered, or where the actual settlements on such transfers take place, or where the transaction took place.

SECTION 4 - That where land lying partly within the boundaries of the said Township and partly without the said boundaries are transferred, the tax herein imposed shall be calculated upon such portion of the value as shall be represented by the portion of such lands lying within the boundaries of the Township of Tilden, Berks County, Pennsylvania, such apportionment of value to be evidenced by the affidavit or certificate of value hereinafter provided for, but shall in no event be less than the highest assessed valuation for local tax purposes placed upon the same in the assessment of property within the Township of Tilden, Berks County, Pennsylvania.

SECTION 5 - That the tax levied hereunder shall be due and payable and shall be paid by the grantor or transferrer named in the instrument of conveyance at the time of delivery of the

said instrument of transfer.

SECTION 6 - That every instrument of conveyance effecting a transfer of title to real property, or interest therein, located in the said Township, shall set forth as part of said instrument the full, complete and actual consideration for the transfer of the real property described therein, or shall be accompanied by a certificate of any attorney at law or an affidavit executed by a responsible person connected with the transfer showing such connection and setting forth the true, full, complete and actual value thereof, and if the privilege of making such a transfer is not taxable hereunder, the facts by reason of which such non-taxability exists.

SECTION 7 - That the payment of the tax imposed by this Ordinance shall be evidenced by a stamp impressed upon or affixed to every instrument or document of conveyance, and the Treasurer of Tilden Township, or his agent, using such stamp, shall indelibly write thereon his name, the amount of the tax paid, and the date of payment.

SECTION 8 - That the Treasurer of Tilden Township or his agent, for the time the tax is due and payable, is hereby charged with enforcement of the provisions of this ordinance, and is hereby authorized and empowered to prescribe, adopt and enforce rules and regulations relating to the registration and notation of such transaction and the payment and receipt of such taxes and any other matter pertaining to the administration and enforcement of the provisions of this Ordinance.

SECTION 9 - That the Treasurer of Tilden Township shall prescribe, prepare and furnish the stamp of metal or rubber which

shall clearly show that the tax assessed under this Ordinance has been paid.

SECTION 10 - The Recorder of Deeds of Berks County, or any of his deputies, shall be the agent of the Treasurer of Tilden Township for the collection of the tax herein imposed by virtue of this Ordinance at the time any document, as hereinbefore defined, is presented for recording in the office of the Recorder of Deeds in and for Berks County, and said Recorder of Deeds shall receive such compensation as shall be fixed from time to time by the Board of Supervisors of the Township of Tilden, which compensation shall be deducted before remitting once every three months to the Treasurer of Tilden Township his statement of taxes collected under and by virtue of this Ordinance.

SECTION 11 - That all taxes imposed by this Ordinance which are not paid when due shall bear interest at the rate of one-half ( $\frac{1}{2}$ ) of one per cent (1%) per month, until paid. The tax when due and unpaid shall become a lien on the real property or interest in real property which is described in the document or instrument of conveyance on which this tax is imposed, and shall be collected as other debts of like character are collected. The Solicitor for the said Township of Tilden is authorized to file a municipal or tax claim in the Court of Common Pleas of Berks County for the collection of any unpaid tax under this Ordinance.

SECTION 12 - That any person who shall fail, neglect or refuse to comply with any of the terms or provisions of this Ordinance or of any regulation or requirement pursuant hereto and authorized hereby, shall, in addition to other penalties provided by law, be liable to a penalty not exceeding \$100.00 for each offense, and further shall be required to pay the amount of the

tax, together with interest as hereinbefore provided, and upon default for ten days in the payment of same, shall be subject to thirty (30) days' imprisonment.

SECTION 13 - That the provisions of this Ordinance are severable, and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences. It is hereby declared to be the intent of the Board of Supervisors of Tilden Township, Berks County, Pennsylvania, that this Ordinance should have been adopted if such illegal, invalid or unconstitutional section, clause or sentence had not been included therein.

SECTION 14 - Provisions of this Ordinance shall become effective on the first day of January, 1968, and shall continue in effect for the remainder of the calendar year 1968 and from year to year thereafter without annual re-enactment until altered, amended, or rescinded by appropriate action of the Board of Supervisors of the Township of Tilden.

SECTION 15 - The within Ordinance is enacted under the authority of the Act of General Assembly of the Commonwealth of Pennsylvania, approved December 31, 1965, P.L. 511, known as The Local Tax Enabling Act.

ENACTED AND ORDAINED this 4<sup>th</sup> day of December, 1967.

Attest:

Anna M. Thallenberger  
Secretary

George E. Swager  
Supervisor

Harold R. Stull  
Supervisor

Vernon A. Ruppert  
Supervisor