

TOWNSHIP OF WHITE  
CAMBRIA COUNTY  
PENNSYLVANIA

Ordinance No. 1-24

ORDINANCE

PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF A TAX ON THE TRANSFER OF REAL ESTATE OR ANY INTEREST THEREIN FOR GENERAL TOWNSHIP PURPOSES UNDER THE AUTHORITY OF ACT NO. 511 OF 1965, KNOWN AS "THE LOCAL TAX ENABLING ACT", AND PROVIDING PENALTIES FOR VIOLATIONS THEREOF.

It is hereby enacted and ordained by the Township Supervisors of the Township of White, County of Cambria, and State of Pennsylvania, under the authority of Act No. 511 of 1965, known as "The Local Tax Enabling Act", as follows:

SECTION 1. The following words or phrases, when used in this Ordinance, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

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

(b) "ASSOCIATION" - Any partnership, limited partnership, or any other form of unincorporated enterprise owned or conducted by two (2) or more persons.

(c) "SECRETARY" - The Secretary of the Township of White and employees in his office.

(d) "DOCUMENT" - Any deed, instrument or writing whereby any lands, tenements or hereditaments within this Commonwealth 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 corporations operating housing projects pursuant to the Housing and Redevelopment Assistance Law and the shareholders thereof, transfers between nonprofit industrial development agencies and industrial

corporations purchasing from them, any transfers to nonprofit industrial development agencies, and transfers between husband and wife, transfers between persons who were previously husband and wife, but who 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, transfers 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, transfers between a grandparent and grandchild or the spouse of such grandchild 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, transfers to the United states, the Commonwealth of Pennsylvania, 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 adjustment 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 new residential premises when such previously occupies residential premises is taken in trade by such builder as part of the consideration from the purchaser of 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 conveyances to municipalities, townships, school districts 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 organi-



zations 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.

(e) "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 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.

(f) "REVENUE STAMPS" - Ink imprint affixed to the deed and other written instruments for which the tax is paid, of varied denominations evidencing cash amounts paid to the Township of White as payment of deed transfer tax.

SECTION 2. After the effective date of this Ordinance, on every deed, whereby any lands, tenements or hereditaments, or any interest therein, lying, being and situate, wholly or in part, within the boundaries of the Township of White, shall be granted, bargained, sold or otherwise conveyed or transferred, a tax for general revenue purposes is hereby imposed, assessed and levied on each such conveyance or transfer by deed at the rate of one (1%) per cent (subject however to the right of Glendale School District to impose a real estate transfer tax for its lawful purposes) of the value of the subject matter of said deed equivalent to One (\$1.00) Dollar on every One Hundred (\$100.00) Dollars or fraction thereof, of the value of the real estate, lands, tenements or hereditaments, or any interest therein, which is conveyed or transferred by the said deed;

provided that where any lands, tenements or hereditaments being situate partly within and partly without the boundaries of the Township of White are conveyed or transferred, such tax so levied shall be calculated on the valuation of that portion of such lands, tenements and hereditaments lying within the boundaries of the Township of White.

SECTION 3. (a) This tax shall be due and payable and shall be paid by the grantor or grantors named in the deed at the time of the making and executing of said deed; provided, however, it shall be the duty of the grantee or grantees named in the said deed to ascertain that the said tax has been paid by the grantor or grantors before accepting delivery of said deed, and provided further that if said grantee or grantees accept delivery of a deed which does not reflect by official stamp or writing that the tax has been paid, then the grantee or grantees shall become jointly liable with grantor or grantors for the payment of the said tax.

(b) Deeds wherein the grantor is a corporation or association organized exclusively for charitable, religious or educational purposes, no part of the income of which inures to the benefit of any private shareholder, member or individual, shall not be taxable.

SECTION 4. The payment of the tax imposed by this Ordinance shall be evidenced by a revenue stamp of sufficient denomination affixed to every deed by means of a rubber stamp form which shall be obtainable or hereinafter provided.

SECTION 5. (a) The Secretary shall prescribe, prepare and furnish the rubber stamp form which shall be used to affix the ink imprint necessary to show payment of the tax imposed and assessed by this Ordinance. The tax may be paid and the stamp affixed to the deed or other instrument for which the tax is paid, at the Office of the Recorder of Deeds of Cambria County in the Court House in Ebensburg. The said Recorder of Deeds is hereby appointed agent for the receipt of the tax imposed herein.

(b) The Secretary may appoint persons within or without the Township as agents for the receipt of money in payment of the tax herein imposed.



SECTION 6. The Secretary is hereby charged with the enforcement of the provisions of this Ordinance, and is hereby authorized and empowered to prescribe, adopt, promulgate and to enforce rules and regulations relating to:

(a) The method and means to be used in affixing the stamp or stamps showing payment of this tax, in substitution for, or in addition to, the method and means provided in this Ordinance.

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

SECTION 7. Every deed upon which a tax is imposed by this Ordinance and which does not reflect the actual value of the land, tenements or hereditaments, or interest therein granted, bargained, sold, and conveyed by said deed shall be accompanied by an affidavit executed by a responsible person connected with the transaction, showing such connection and setting forth the true, full, complete and actual value thereof. The form of affidavit may be obtained at the office of the Recorder of Deeds of Cambria County or other agent or agents that may be provided by the Secretary.

SECTION 8. It shall be unlawful for any person to:

(a) Fail to pay the tax imposed by this Ordinance; or

(b) Fail, neglect, or refuse to comply with, or violate the rules and regulations prescribed, adopted and promulgated by the Secretary under the provisions of this Ordinance; or

(c) Fraudulently cut, tear, or remove a stamp from any deed; or

(d) Fraudulently affix to any deed, upon which the tax is imposed by this Ordinance, any deed stamp of insufficient value, or any forged or counterfeit stamp, or any impression of any forged or counterfeit stamp, die, plate or other article; or

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

(f) Make a false or fraudulent affidavit required under Section 7 of this Ordinance.

SECTION 9. All taxes imposed by this Ordinance not paid when due shall bear interest thereon at the rate of one-half ( $\frac{1}{2}$ ) of one (1%) per cent per month until paid.

SECTION 10. The tax imposed by this Ordinance shall become a lien upon the lands, tenements or hereditaments, or any interest therein, lying, being and situate, wholly or in part, within the boundaries of the Township of White, which lands, tenements or hereditaments, or interest therein, are described or conveyed or transferred by the deed which is the subject of the tax imposed, assessed and levied by this Ordinance, said lien to begin at the time when the tax under this Ordinance is due and payable, and continue until discharged by payment or in accordance with law. The Solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Cambria County in accordance with the provisions of the Municipal Lien Act of 1923, its Supplements and Amendments, for the collection of said tax.

SECTION 11. Any person violating any of the provisions of this Ordinance shall, upon conviction before a District Magistrate, be liable to a penalty not exceeding One Hundred (\$100.00) Dollars for each and every offense, together with costs of prosecution, and shall be required to pay the amount of the taxes withheld, together with interest as is otherwise provided for in this Ordinance, and, in default of the payment of such fine, costs and taxes withheld, such person shall be subject to imprisonment in the Cambria County Prison for a period not exceeding thirty (30) days.

SECTION 12. The provisions of this Ordinance are severable, and if any section, clause, sentence, part or provision thereof shall be held illegal, invalid or unconstitutional, the decision of the Court shall not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this Ordinance. It is hereby declared to be the intent of the Board of Supervisors that this Ordinance would have been adopted

if such illegal, invalid or unconstitutional section, clause, sentence, part or provision has not been included herein.

READ AND ADOPTED, this 7 day of ~~December~~, <sup>February 1984</sup> 1983.

TOWNSHIP OF WHITE

By Richard H. Black  
Chairman

James F. Luth  
Supervisor

John H. Luth  
Supervisor

ATTEST:

John H. Luth  
Secretary