

## MARION TOWNSHIP ORDINANCE NO. 58

**AN ORDINANCE BY THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF MARION, IN THE COUNTY OF CENTRE AND THE COMMONWEALTH OF PENNSYLVANIA, 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 Board of Supervisors of the Township of Marion 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 of 1 (one) percent.

### 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 the timely payment, the Board of Supervisors of the Township of Marion, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. 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. ss 7101, et seq.), as amended, known as "The Municipal Claims and Tax Liens Act". The interest rate shall be 8 (eight) percent per annum.

### Section 4. Repeal

- (a) As of the effective date of this ordinance, the following ordinance is repealed.

**Marion Township Ordinance No. 5**

- (b) The repealed ordinance enumerated in subsection (a) remain effective for documents that became subject to tax prior to the effective date of this ordinance.

### Section 5. Effective date.

The provisions of this ordinance shall become effective on and be applicable to any document made, executed, delivered, accepted or presented for recording on or after January 7, 2007

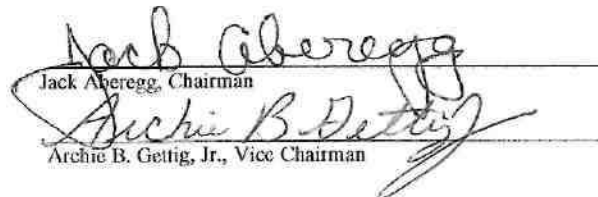
**ENACTED AND ORDAINED** this 2<sup>nd</sup> day of **January, 2007.**

**ATTEST:**

  
Secretary/Treasurer

(Municipality Seal)

**MARION TOWNSHIP SUPERVISORS**

  
Jack Aberegg, Chairman  
  
Archie B. Gettig, Jr., Vice Chairman