

ORDINANCE NO. 11
TOWNSHIP OF OHIO

AN ORDINANCE OF THE TOWNSHIP OF OHIO, COUNTY OF ALLEGHENY AND COMMONWEALTH OF PENNSYLVANIA, FIXING A TAX ON THE SALE OR CONVEYANCE OF REAL PROPERTY WITHIN THE GEOGRAPHIC LIMITS OF SAID TOWNSHIP, REQUIRING THAT EACH DEED OR INSTRUMENT OF CONVEYANCE SHALL SHOW EVIDENCE THAT THE TAX HAS BEEN PAID, PROVIDING A METHOD OF COLLECTION AND PROVIDING A PENALTY IF THE TAX IS NOT PAID.

Be it ordained and enacted by the Board of Supervisors of Ohio Township pursuant to the Act of General Assembly of Pennsylvania, approved June 25, 1947, P. L. 1145, as amended May 9, 1949, P.L. 898, and September 29, 1951, Act No. 430, and by its authority thereby and otherwise created and enacted, that on June 1, 1952, and thereafter, there shall be established, for revenue purposes, a real estate transfer tax of One (1%) per cent on all sales and conveyances of real estate in Ohio Township, Allegheny County, Pennsylvania, under terms and conditions as particularly set out in this Ordinance.

ORDINANCE

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

- (a) "Person" - Every natural person, co-partnership, association or corporation. Whenever used in any clause prescribing or imposing a penalty, 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 other form of unincorporated enterprise owned by two or more persons.
- (c) "Secretary" - The Secretary of the Board of Supervisors of Ohio Township.
- (d) "Deeds" - Any deed, instrument or writing other than a lease, wherein any lands, tenements, hereditaments or any interest therein shall be granted, bargained, sold or otherwise conveyed to the grantee, purchaser or any other person.
- (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, or a commensurate part of the liens or other encumbrances thereon, where such liens or other encumbrances also encumber other lands, tenements or hereditaments, provided that where such document 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 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) The singular shall include the plural and the masculine shall include the feminine and neuter.

SECTION 2: On and after the first day of June, 1952, a tax of One (1%) per cent of the actual value thereof is hereby imposed on each and every sale or conveyance of real estate lying within the boundaries of the Township of Ohio. Where only a portion of the real estate conveyed lies in Ohio Township, the transfer of that portion shall be taxed.

SECTION 3: The tax shall be due and payable at the time of the actual transfer, as evidenced by the deed or other instrument of conveyance. Payment shall be evidenced by the affixing of stamps, or other official writing. If stamps are used, they shall be affixed to every deed. Such stamps shall be affixed in such manner that their removal will require the continued application of steam or water, and the person using or affixing such stamps shall write or stamp, or cause to be written or stamped thereon, the initials of his name and the date upon which such stamps are affixed or used, so that such stamps may not again be used; provided, however, that the Secretary may prescribe other methods of cancellation. If other official writing is used, it shall show the date of payment, the amount of the tax paid and the name or initial of the authorized collector.

SECTION 4: The Secretary shall have authority to designate the official evidence of payment within the limits of authority of this Ordinance and he shall furnish the necessary materials to provide evidence of payment.

SECTION 5: This tax shall be payable at the Office of the Township Solicitor. The Solicitor may be authorized to make reasonable expenditures to determine all title transfers in the said Township, and he shall be compensated for collection at the rate of five (5%) per cent of the tax collected.

SECTION 6: The tax shall be paid by the grantors named in the deed or instrument of conveyance, but the grantees named therein shall be secondarily liable.

SECTION 7: Before accepting a payment of the tax herein provided, the collector may require that the taxpayer produce a certificate or affidavit executed by a responsible person connected with the transaction, showing such connection and the actual value transferred pursuant to the definition of value in this Ordinance.

SECTION 8: The collector may, within his discretion, accept a copy of the sales agreement as evidence of the purchase price and base the tax on the consideration price therein stated.

SECTION 9: It shall be unlawful for any person to:

- (a) fail to pay the tax imposed by this Ordinance;
- (b) refuse to comply with the regulations imposed herein;
- (c) fraudulently deface or remove evidence of payment as placed on the document of conveyance;
- (d) hold himself out as collector of tax or seller of stamps without authorization.

SECTION 10: A penalty of five (5%) per cent per annum shall be due if this tax is not paid, and shall accumulate from the date the tax is due.

SECTION 11: All moneys collected from this tax shall be paid to the Treasurer of the Township, or to whatever bank he shall designate at the last secular day of the month collected, and a record shall be kept at the office of the collector, showing names of grantors and grantees, date of payment, value of property and amount of tax paid.

SECTION 12: Any person violating this Ordinance or any section or part thereof shall be subject to a fine or penalty of not more than FIVE HUNDRED (\$500.00) DOLLARS for every offense and shall be subject to imprisonment in the Allegheny County Jail for not more than THIRTY (30) days.

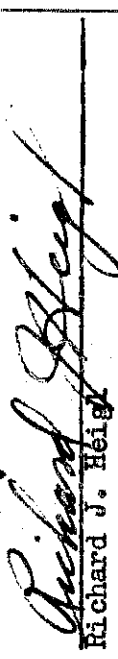
SECTION 13: The provisions of this Ordinance are severable and if any section, clause, sentence, part or provision thereof shall be held illegal, invalid or unconstitutional, the decision of the Court shall not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this Ordinance. It is hereby declared to be the intent of the Board of Supervisors of the Township of Ohio that this Ordinance would have been adopted if such illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included herein.

ORDAINED AND ENACTED this 23rd day of April,

1952, by the Board of Supervisors.


Robert M. Huffmeyer


Harry A. Anderson


Richard J. Heigl

Richard J. Heigl, Secretary