



OFFICIAL
TOWNSHIP OF OHIO
ORDINANCE NO. 30

AN ORDINANCE OF THE TOWNSHIP OF OHIO, COUNTY OF ALLEGHENY AND COMMONWEALTH OF PENNSYLVANIA, RE-ENACTING ORDINANCE NO. 11, AND FIXING A TAX ON THE SALE, CONVEYANCE OR DIVESTITURE OF TITLE TO OR INTEREST IN REAL PROPERTY SITUATED WITHIN THE GEOGRAPHIC LIMITS OF SAID TOWNSHIP, PROVIDING A METHOD OF COLLECTION AND PROVIDING A PENALTY IF THE TAX IS NOT PAID, WITH AMENDMENTS LIMITING METHOD OF PAYMENT AND PROVIDING FOR RECEIPTS THEREFORE.

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 January 1, 1955, and thereafter, there shall be established, for revenue purposes, a real estate transfer tax of One (1%) per cent on all sales and conveyances, or divestiture of title to or interest in real estate lying within the geographic limits of Ohio Township, Allegheny County, Pennsylvania, under terms and conditions as particularly set out in this Ordinance.

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, 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 January, 1955, and except as hereinafter provided, a tax of One (1%) per cent of the actual value thereof is hereby imposed on each and every sale, conveyance or divestiture of title to or interest in 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. Conveyance of title or interest between persons of lineal relationship or between spouses shall not be subject to this tax.

SECTION 3: The tax shall be due and payable at the time the grantor divests himself of title to or interest in the premises. Such time may be determined by deed or any other proof acceptable by the Township Solicitor. A form receipt shall be provided for the payment of this tax which, if the grantor desires, may be stamped on the instrument of conveyance or given directly to the Grantor or grantee or both, if requested.

SECTION 4: The 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 5: 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 6: 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 7: 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 8: 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 or procedure adopted by the Secretary for collection;
- (c) hold himself out as collector of tax without authorization.

SECTION 9: 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 10: 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 11: 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 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 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 1st day of December

19 54, by the Board of Supervisors.

BOARD OF SUPERVISORS OF OHIO TOWNSHIP

Robert M. Huffmyer

Harry C. Anderson
Harry A. Anderson

Richard Fuchs
Richard Fuchs