OFFICIAL
TOWNSHIP OF OHIO
ORDINANCE NO. 21

AN ORDINANCE OF THE TOWNSHIP OF OHIO, COUNTY OF ALLEGHENY AND COMMONWEALTH OF PENNSYLVANIA, IMPOSING A TAX FOR GENERAL REVENUE PURPOSES ON THE PRIVILEGE OF TRANSFERRING REAL PROPERTY, SITUATE WITHIN THE TOWNSHIP OF OHIO, DURING THE PERIOD BEGINNING APRIL 1, 1956, AND ENDING DECEMBER 31, 1956; PRESCRIBING AND REGULATING THE METHOD OF EVIDENCING THE PAYMENT OF SUCH TAX; CONFERRING POWERS AND IMPOSING DUTIES UPON CERTAIN PERSONS AND THE TOWNSHIP TREASURER AND SOLICITOR; AND PROVIDING PENALTIES.

The Board of Supervisors of Ohio Township under the Authority of the Act of June 25, 1947, P.L. 1145, and the amendments thereto, hereby enacts as follows:

SECTION 1. Definitions. The following words when used in this Ordinance shall have the meanings ascribed to them in this section, except where the contest clearly indicates or requires 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 a joint-stock association organized under the laws of the United States, the Commonwealth of Pennsylvania, 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, situate within the Township of Ohio, or any interest therein, shall be granted, bargained, sold or otherwise conveyed to a grantee, purchaser or any other person. The term does not include wills, mortgages or leases, documents effecting transfers between husband and wife, transfers between parent and child or the spouse of such child, or documents effecting transfers by political subdivisions or public authorities.

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

(e) "Treasurer." The Township Treasurer of the Township of Ohio.

(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 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 assessment of such property made by the Allegheny County Board of Property Assessment, Appeals and Review.

SECTION 2. Imposition of Tax. A tax is hereby imposed on the privilege of transferring real property situate within the Township of Ohio, or any interest therein, regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfers take place. On and after the effective date of this Ordinance, every person who makes, executes, issues and delivers any document, or in whose behalf any document is made, executed, issued and delivered, shall be subject to pay a tax of one percent (1%) of the value of the property represented by such document, which tax shall be payable at the time of making, execution, issuance or delivery of such document. Where any lands, tenements or hereditaments are situate partly within and partly without the boundaries of the Township of Ohio, the tax shall be paid on the value of the portion of the lands, tenements or hereditaments situate within the Township of Ohio.

SECTION 3. Payment of Tax. 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 ofsteam 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 Treasurer 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. The Treasurer 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 4. 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 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. 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 Treasurer for collection;
(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 8. 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 9. 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 10. Fines and Penalties. Any person who violates any of the provisions of this Ordinance shall, upon conviction thereof before any Justice of the Peace be sentenced to pay a fine of not more than One Hundred Dollars ($100.00) for each offense and costs, and, in default of payment of said fine and costs, to be imprisoned in the Allegheny County Jail or Allegheny County Workhouse for a period not exceeding thirty (30) days. The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this Ordinance.

SECTION 11. Severability. 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.

SECTION 12. Effective date. The provisions of this Ordinance shall become effective April 1, 1956.

ORDAINED and ENACTED this 21st day of March, 1956, by the Board of Supervisors.

Richard T. Fuchs

Harry A. Anderson

William A. Urling

William A. Urling

Richard J. Heigl, Secretary

I do hereby certify the above to be a true and correct copy of ..... passed by the Board of Supervisors of Ohio Township on the.....day of ....., 19....

Richard J. Heigl
Township Secretary