

MARKLEYSBURG BOROUGH
FAYETTE COUNTY, PENNSYLVANIA

ORDINANCE NO. 2007-01

ADOPTING PROVISIONS OF ARTICLE XI-D OF THE TAX REFORM CODE OF 1971

An Ordinance by Markleysburg Borough 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.

Markleysburg Borough 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 one-half of 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 timely payment, Markleysburg Borough, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.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.

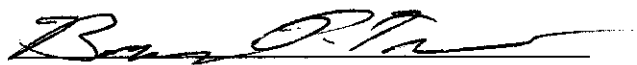
Section 3. Interest.

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. §§ 7101, et seq.), as amended, known as "The Municipal Claims and Tax Liens Act". The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in Section 806 of the Act of April 9, 1929 (P.L. 343, No. 176) (72 P.S. §806), as amended, known as "The Fiscal Code", or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

Section 4. 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 April 2, 2007.

ADOPTED this 2nd day of April, 2007, by the Council of the Borough of Markleysburg, Fayette County, Pennsylvania.


President

ATTEST:

Secretary

CERTIFICATE

I, the undersigned, Secretary of Markleysburg Borough, Fayette County, Pennsylvania, do hereby certify that the foregoing and attached is a true and correct copy of an Ordinance of said Township, which was duly enacted by the affirmative vote of the majority of the quorum of the members of the governing body of said Township at a meeting thereof duly called and held on the 2nd day of April, 2007, that the same was duly recorded in the Ordinance book of said Township and was duly published as required by law in a newspaper circulating generally in said Township, and said Ordinance is in full force and effect.

WITNESS my hand and seal of Markleysburg Borough, this 2nd day of April, 2007.


Secretary

(Township Seal)