

**BOROUGH OF NORTH APOLLO**

**ORDINANCE NO. 297 OF 2007**

**AN ORDINANCE OF THE BOROUGH OF NORTH APOLLO, COUNTY OF ARMSTRONG AND 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 Borough of North Apollo 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 (1%) percent of the value of the real estate represented by any document made, executed, delivered, accepted or presented for recording at the Office of the Recorder of Deed of Armstrong County, Pennsylvania.

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, 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, the Borough of North Apollo, 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 "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 the tax claims.

Section 4: Repeal

All ordinances or parts of ordinances in consistent herewith, including but not limited to Ordinance No. 148-1967, dated March 16, 1967, as revised by Ordinance No. 244-1994 dated April 4, 1994 are hereby repealed.

The repealed ordinances or parts thereof enumerated above remain effective for documents that became subject to tax prior to the effective date of this ordinance.

Section 5: Severability

If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity, shall not effect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared that as the intent of the Borough of North Apollo, that this ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section or part thereof not then be included herein.

Section 6: 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 July 1, 2007.

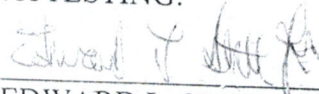
ORDAINED AND ENACTED THIS 2nd DAY OF July, 2007.

BOROUGH OF NORTH APOLLO

BY: 

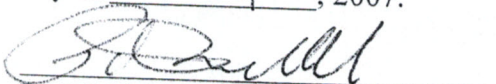
JACK HORNEMAN  
Council President

ATTESTING:



EDWARD L. STITT, JR.  
Borough Secretary

Examined and approved by me this 9th  
day of July, 2007.

  
PAT MCCONNELL, Mayor