

ORDINANCE NO. 1984-1

AN ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF A TAX OF ONE (1%) PERCENT ON THE TRANSFER OF REAL PROPERTY, OR OF ANY INTEREST IN REAL PROPERTY SITUATE IN MORRIS TOWNSHIP, CLEARFIELD COUNTY, PENNSYLVANIA, PROVIDING PROCEDURE FOR THE COLLECTION OF THE TAX AND EXEMPTIONS THEREFROM AND IMPOSING PENALTIES FOR NONPAYMENT THEREOF.

BE IT ORDAINED by the Township of Morris, County of Clearfield and State of Pennsylvania, as follows:

SECTION 1: A tax is hereby imposed, levied and assessed for general revenue purposes, on each and every transfer of real property, or on any interest in real property, situate in Morris Township, Clearfield County, Pennsylvania, at the rate of (1%) One Percent of the value, selling price or consideration of such real property, or interest in real property, transferred; this tax shall apply regardless of where the instruments making the transfer are made, executed or delivered or where the actual settlements on such transfers take place.

SECTION 2: The tax imposed by this Ordinance shall be paid by the transferor or transferors, grantor or grantors, prior to the delivery of the deed or instrument transferring the real property, or of any interest in real property; the transferee or transferees, if the tax be not paid by the transferor or transferors prior to the delivery of the deed or instrument of conveyance of the real property, or of any interest in real property, shall remain liable for any unpaid realty transfer taxes imposed by virtue of this Ordinance.

SECTION 3: The tax levied, imposed and assessed by this Ordinance shall be and remain a lien on the real property, or of any interest in real property, transferred until such tax be paid.

SECTION 4: All taxes imposed by this Ordinance, which are not paid when due and payable, shall bear interest thereon at the rate of One-half (1/2) of One Percent (1%) per month, until paid, and may be recovered and collected in an action brought in the name of Morris Township, as other obligations of like nature are collected.

SECTION 5: The payment of the tax levied and assessed by this Ordinance shall be evidenced by a stamped impression affixed to the deed or instrument of transfer, or by a notation on the deed or instrument of transfer, by the collector of the tax, indicating that the tax has been paid.

SECTION 6: The Recorder of Deeds of Clearfield County, Pennsylvania, is hereby designated as collector of the tax hereby imposed and such Recorder of Deeds shall make appropriate notations on all deeds or instruments indicating payment of this tax when such is paid; likewise, said Recorder of Deeds shall account for and pay the tax collected, less collection fees allowed, to the Township Treasurer each and every month; the compensation of the Recorder of Deeds of Clearfield County for collecting said tax and services incidental thereto is hereby fixed at Two (2%) Percent of the amount of tax collected; the Recorder of Deeds of Clearfield County, as collector of said tax, shall post bond in an amount to be set by the Township Supervisors from time to time, and the premium of such bond shall be paid to Morris Township.

