

ORDINANCE NO. 178

BE IT ORDAINED BY THE COUNCIL FOR THE BOROUGH OF ALBURTIS,

SECTION 1. This Ordinance shall be known and may be cited as "The Realty Transfer Tax Ordinance."

SECTION 2. The following words when used in this Ordinance shall have meanings ascribed to them in this section, except in those instances where the context clearly indicates 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 corporate organization or joint stock association organized under the laws of the Commonwealth of Pennsylvania, the United States of America, 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 within this Commonwealth or any interest therein shall be granted, bargained, sold or otherwise conveyed to the grantee, purchaser, or other person, but does not include wills, mortgages, transfers between husband and wife, transfers between parent and child, or the spouse of such child, leases, and any other documents, transfers or conveyances as are specifically exempt or excepted from the Pennsylvania Realty Transfer Tax of May 27, 1951, as amended.
- (d) 'PERSON' - Every natural person, association, or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term 'person', as applied to association, shall mean the partners or members thereof, and, as applied to corporations, the officers thereof.
- (e) 'TRANSACTION' - The making, executing, delivering accepting or presenting for recording or a document of any type or kind transferring title to or any interest in real property located within the BOROUGH OF ALBURTIS.
- (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 documents 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, or any other document without consideration, 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.

SECTION 3. - That on or after the effective date of this ordinance, a tax for Borough revenue purposes is levied, assessed and imposed, at the rate of one percentum (1%) of the value, on real property or any interest therein, conveyed or transferred, lying within the BOROUGH OF ALBURTIS, Lehigh County, Pennsylvania, regardless of where the instruments making the transfers are made, executed or delivered, or where the actual settlements on such transfers are made, executed or delivered, or where the actual settlements on such transfers take place, or where the transaction took place.

SECTION 4. - That where land lying partly within the boundaries of the said BOROUGH OF ALBURTIS and partly without said boundaries are transferred, the tax herein imposed shall be calculated upon such portion of the value as shall be represented by the portion of such lands lying within the boundaries of the BOROUGH OF ALBURTIS, Lehigh County, Pennsylvania, such apportionment of value to be evidenced by the affidavit or certificate of value hereinafter provided for, but shall in no event be less than the highest assessed valuation for local tax purposes placed upon the same in the assessment of property within the BOROUGH OF ALBURTIS, Lehigh County, Pennsylvania.

SECTION 5. - That the tax levied hereunder shall be due and payable and shall be paid by the grantor or transferor named in the instrument of conveyance at the time of delivery of the said instrument of transfer.

SECTION 6. - That every instrument of conveyance effecting a transfer of title of real property or interest therein, located in the said BOROUGH OF ALBURTIS, shall set forth as a part of said instrument the full, complete and actual consideration for the transfer of real property described therein, or shall be accompanied by a certificate of any attorney-at-law or an affidavit executed by a responsible person connected with the transaction showing such connection and setting forth the true, full, complete and actual value thereof, and if the privilege of making such a transfer is not taxable hereunder, the facts by reason of which such nontaxability exists.

SECTION 7. - That the payment of the tax imposed by this ordinance shall be evidenced by the affixing of a documentary stamp or stamps to every instrument or deed of conveyance, by the person making, executing, delivering or presenting for recording such document, and the Treasurer of the BOROUGH OF ALBURTIS, or his agent, using or affixing such stamps shall indelibly write thereon the initials of his name, and the date of payment.

SECTION 8. - That the Treasurer of the BOROUGH OF ALBURTIS or his agent, for the time the tax is due and payable, is hereby charged with the enforcement of the provisions of this ordinance, and is hereby authorized and empowered to prescribe, adopt and enforce rules and regulations relating to the registration and notation of such transactions and the payment and receipt of such taxes and any other matter pertaining to the administration and enforcement of the provisions of this ordinance.

SECTION 9. - The Recorder of Deeds of Lehigh County, or any of his deputies, shall be the agent of the Treasurer of the BOROUGH OF ALBURTIS for the collection of the tax herein imposed by virtue of this ordinance at the time any deed, as hereinbefore defined, is presented for recording in the office of the Recorder of Deeds in and for Lehigh County, and said Recorder of Deeds shall receive a commission of two per centum (2%) upon the amount of tax collected by him, or any of his deputies, by virtue of this ordinance, which said percentum shall be deducted before remitting monthly to the Treasurer of the BOROUGH OF ALBURTIS his statement of taxes collected under and by virtue of this ordinance.

SECTION 10. - That all taxes imposed by this ordinance which are not paid when due shall bear interest at the rate of 1/2 of 1% per month until paid. The tax when due and unpaid shall become a lien on the real property or interest in real property which is described in the deed or instrument of conveyance on which this tax is imposed, and shall be collected as other debts of like character are collected. The solicitor of said BOROUGH OF ALBURTIS is authorized to file a municipal lien or tax claim in the Court of Common Pleas of Lehigh County for the collection of any unpaid tax under this ordinance.

SECTION 11. - That any person who shall fail, or neglect or refuse to comply with any of the terms of this ordinance or any regulation or requirement pursuant thereto and authorized thereby, shall, in addition to other penalties provided by law, be liable to a penalty not exceeding ONE HUNDRED (\$100.00) DOLLARS for each offense and further shall be required to pay the amount of the tax, together with interest as hereinbefore provided, and upon default for ten (10) days in the payment of the same shall be subject to thirty (30) days imprisonment.

SECTION 12. - That the provisions of this ordinance are severable, and if any of its sections, clauses or sentences shall be held illegal, invalid or unconstitutional, such provisions shall not affect or impair any of the remaining sections, clauses or sentences. It is hereby declared to be the intent of the Council of the BOROUGH OF ALBURTIS, Lehigh County, Pennsylvania, that this ordinance would have been adopted of such illegal, invalid or unconstitutional section, clause, or sentence would not have been therein.

SECTION 13. - This ordinance is enacted under the authority of the Act of June 25, 1947, P.L. 1145, and its amendments.

SECTION 14. - This ordinance shall become effective on the 1st day of July, 1976 and shall remain in force and effect thereafter until repealed.

ORDAINED AND ENACTED this 12th day of May, 1976.

THE BOROUGH OF ALBURTIS

By Francis C. Reppert  
President of Council

ATTEST:

Bertha M. Kubas

Approved this 12th day of May, 1976

Scott R. Strubak  
Mayor