
Chapter 85 — Realty Transfer Tax

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Article I — Title and Definitions**§ 85-101 Short Title.**

This Chapter shall be known, and may be cited, as the “Alburtis Realty Transfer Tax Ordinance.”

§ 85-102 Definitions–In General.

For purposes of this Chapter, the terms defined in the remaining Sections of this Article II shall have the meanings indicated, whether with or without initial capital letters, unless the context in which they are used clearly indicates a different meaning.

§ 85-103 Acquired Company.

(a) **Real Estate Company.** A real estate company is an “acquired company” upon a change in the ownership interest in the company, however effected, if the change does not affect the continuity of the company and, of itself or together with prior changes, has the effect of transferring, directly or indirectly, ninety percent (90%) or more of the total ownership interest in the company within a period of three (3) years.

(b) **Family Farm Corporation.** With respect to real estate acquired after February 16, 1986, a family farm corporation is an “acquired company” when, because of voluntary or involuntary dissolution, it ceases to be a family farm corporation or when, because of issuance or transfer of stock or because of acquisition or transfer of assets that are devoted to the business of agriculture, it fails to meet the minimum requirements of a family farm corporation under § 85-107.

§ 85-104 Association.

The term “association” shall mean a partnership, limited partnership, or any other form of unincorporated enterprise owned or conducted by two (2) or more persons other than a private trust or decedent’s estate.

§ 85-105 Corporation.

A corporation, joint-stock association, business trust, or banking institution which is organized under the laws of the Commonwealth of Pennsylvania, the United States, or any other state, territory, foreign country, or dependency.

§ 85-106 Document.

The term “document” shall mean any deed, instrument, or writing which conveys, transfers, demises, vests, confirms, or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust, or other instruments of like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof, unless the consideration is payable over a period of time exceeding thirty (30) years, or instruments which solely grant, vest, or confirm a public utility easement. The term “document” shall also include a declaration of acquisition required to be presented for recording under § 85-204 (relating to acquired companies).

§ 85-107 Family Farm Corporation.

The term “family farm corporation” shall mean a corporation of which at least seventy-five percent (75%) of its assets are devoted to the business of agriculture and at least seventy-five percent (75%) of each class of stock of the corporation is continuously owned by members of the same family. The business or agriculture shall not be deemed to include:

- (a) Recreational activities, such as but not limited to hunting, fishing, camping, skiing, show competition or racing;
- (b) The raising, breeding, or training of game animals, game birds, fish, cats, dogs, pets, or animals intended for use in sporting or recreational activities;
- (c) Fur farming;
- (d) Stockyard and slaughterhouse operations; or
- (e) Manufacturing or processing operations of any kind.

§ 85-108 Members of the Same Family.

The term “members of the same family” shall mean any individual, such individual’s brothers and sisters, the brothers and sisters of such individual’s parents and grandparents, the ancestors and lineal descendants of any of the foregoing, a spouse of any of the foregoing, and the estate of any of the foregoing. Individuals related by half blood or legal adoption shall be treated as if they were related by whole blood.

§ 85-109 Person.

The term “person” shall mean 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 associations shall include the responsible members or general partners thereof, and as applied to corporations shall include the officers thereof.

§ 85-110 Real Estate.

The term “real estate” shall mean—

- (a) All lands, tenements, or hereditaments within the Borough of Alburdis, including, without limitation, buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees, and other improvements, immovables, or interests which, by custom, usage, or law, pass with a conveyance of land, but excluding permanently attached machinery and equipment in an industrial plant;

(b) A condominium unit; and

(c) A tenant stockholder's interest in a cooperative housing corporation, trust, or association under a proprietary lease or occupancy agreement.

§ 85-111 Real Estate Company.

The term "real estate company" shall mean a corporation or association which is primarily engaged in the business of holding, selling, or leasing real estate, ninety percent (90%) or more of the ownership interest in which is held by thirty-five (35) or fewer persons and which—

(a) derives sixty percent (60%) or more of its annual gross receipts from the ownership or disposition of real estate; or

(b) holds real estate, the value of which comprises ninety percent (90%) or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.

§ 85-112 Transaction.

The term "transaction" shall mean the making, executing, delivering, accepting, or presenting for recording of a document.

§ 85-113 Value.

The term "value" shall mean—

(a) In the case of a bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefor, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed, and ground rents or a commensurate part thereof where such liens or other encumbrances and ground rents also encumber or are charged against other real estate, *provided* that where such documents shall set forth a nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale;

(b) In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transactions without consideration or for consideration less than the actual monetary worth of the real estate, a taxable lease, an occupancy agreement, a leasehold or possessory interest, any exchange of properties, or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio factor developed by the Pennsylvania Department of Revenue for Pennsylvania realty transfer tax base calculations;

(c) In the case of an easement or other interest in real estate, the value of which is not determinable under subsection (a) or (b), the actual monetary worth of such interest; or

(d) The actual consideration for or actual monetary worth of any executory agreement for the construction of buildings, structures, or other permanent improvements to real estate between the grantor and other persons existing before the transfer and not removed thereby, or between the grantor, the agent or principal of the grantor of a related corporation, association, or partnership and the grantee existing before or effective with the transfer.

Article II — Imposition of Tax

§ 85-201 In General; Authority.

A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within the Borough of Alburty, regardless of where the documents making the transfer are made, executed, or delivered or where the actual settlements on such transfer took place, as authorized by Article XI-D of the Tax Reform Code of 1971, Local Real Estate Transfer Tax, 72 PA. STAT. ANN. § 8101-D *et seq.*

§ 85-202 Imposition.

Every person who makes, executes, delivers, accepts, or presents for recording any document, or in whose behalf any document is made, executed, delivered, accepted, or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof a tax at the rate of one percent (1.0%) of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording, or within thirty (30) days of acceptance of such document, or within thirty (30) days of becoming an acquired company.

§ 85-203 Documents Relating to Associations or Corporations and Their Members, Partners, or Shareholders.

Every person who makes, executes, delivers, accepts, or presents for recording any document, or in whose behalf any document is made, executed, delivered, accepted, or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof a tax at the rate of one percent (1.0%) of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording, or within thirty (30) days of acceptance of such document, or within thirty (30) days of becoming an acquired company.

§ 85-204 Acquired Companies.

Within thirty (30) days after becoming an acquired company, an acquired company which holds real estate within the Borough of Alburdis shall present a declaration of acquisition with the Recorder of Deeds for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in the Borough of Alburdis. A copy of the Pennsylvania realty transfer tax declaration of acquisition may be submitted for this purpose.

Article III — Limitations, Exemptions, and Credits**§ 85-301 Tax Also Imposed by Other Political Subdivisions.**

It is the intent of this Chapter that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in the Local Tax Enabling Act, 53 PA. STAT. ANN. § 6901 *et seq.*, so that if any other political subdivision shall impose or hereafter shall impose such tax on the same person or transfer, then the tax levied by the Borough of Alburdis under the authority of that Act shall, during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half (1/2) of the rate, and such one-half (1/2) rate shall become effective without any action on the part of the Borough of Alburdis; *provided*, however, that the Borough of Alburdis and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to one-half (1/2) of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under the Local Tax Enabling Act.

§ 85-302 Exempt Parties.

The United States, the Commonwealth of Pennsylvania, or any of their instrumentalities, agencies, or political subdivisions shall be exempt from payment of the tax imposed by this Chapter. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax.

§ 85-303 Excluded Transactions.

The tax imposed by this Chapter shall not be imposed upon:

(a) A transfer to the Commonwealth or to any of its instrumentalities, agencies, or political subdivisions by gift, dedication, or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation, which reconveyance

may include property line adjustments, *provided* that said reconveyance is made within one (1) year from the date of condemnation.

(b) A document which the Borough of Alburdis is prohibited from taxing under the Constitution or statutes of the United States.

(c) A conveyance to a municipality, township, school district, or county pursuant to acquisition by the municipality, township, school district, or county of a tax delinquent property at a sheriff sale or tax claim bureau sale.

(d) A transfer for no or nominal actual consideration which corrects or confirms a transfer previously recorded but which does not extend or limit existing recorded legal title or interest.

(e) A transfer or division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by cotenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.

(f) A transfer—

(1) between husband and wife;

(2) between persons who were previously husband and wife who have since been divorced, *provided* that the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce;

(3) between parent and child or the spouse of such child;

(4) between brother or sister or spouse of a brother or sister; or

(5) between a grandparent and grandchild or the spouse of such grandchild,

except that a subsequent transfer by the grantee within one (1) year shall be subject to tax as if the grantor were making such transfer.

(g) A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.

(h) A transfer for no or nominal actual consideration to a trustee of an ordinary trust where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries, whether or not such beneficiaries are contingent or specifically named. No such exemption shall be granted unless the Recorder of Deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.

(i) A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust.

(j) A transfer for no or nominal actual consideration from trustee to successor trustee.

(k) A transfer for no or nominal actual consideration between principal and agent or straw party, or from or to an agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this Chapter. Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the

grantee from or for the benefit of his principal, there is a reputable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this subsection.

(l) A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the Pennsylvania Department of Revenue reasonably determines that the primary intent for such merger, consolidation, or division is avoidance of the tax imposed by this Chapter and/or the state realty transfer tax.

(m) A transfer from a corporation or association of real estate held of record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the real estate being conveyed and where the stock of the corporation or the interest in the association has been held by the grantee for more than two (2) years.

(n) A transfer from a nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that agency or authority as security for a debt of the grantee or a transfer to a nonprofit industrial development agency or authority.

(o) A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if the grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conversion, energy production, pollution control, warehousing, or agriculture, and the agency or authority has the full ownership interest in the real estate transferred.

(p) A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.

(q) A transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.

(r) A transfer to a conservancy which possesses a tax-exempt status pursuant to section 501(c)(3) of the Internal Revenue Code of 1986, 26 U.S.C. § 501(c)(3), and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural, or open space opportunities.

(s) A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least seventy-five percent (75%) of each class of the stock thereof.

(t) A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation.

(u) A transaction wherein the tax due is One Dollar (\$1.00) or less.

(v) Leases for the production or extraction of coal, oil, natural gas, or minerals, and assignments thereof.

§ 85-304 Exercise of Exclusion.

In order to exercise any exclusion provided in § 85-303, the true, full, and complete value of the transfer shall be shown on the statement of value. A copy of the Pennsylvania realty transfer tax statement of value may be submitted for this purpose. For leases of coal, oil, natural gas, or minerals, the statement of value may be limited to an explanation of the reason such document is not subject to tax under this Chapter.

§ 85-305 Credits.

(a) **Residential Property–Real Estate Broker.** Where there is a transfer of a residential property by a licensed real estate broker, which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.

(b) **Residential Property–Builder.** Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as consideration for the purchase of new, previously unoccupied residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to the builder toward the amount of the tax due upon the transfer.

(c) **Leased Property.** Where there is a transfer of real estate which is leased by the grantor, a credit for the amount of tax paid at the time of the lease shall be given the grantor toward the tax due upon the transfer.

(d) **Land Contracts.** Where there is a conveyance by deed of real estate which was previously sold under a land contract by the grantor, a credit for the amount of tax paid at the time of the sale shall be given the grantor toward the tax due upon the deed.

§ 85-306 Effect of Credits.

If the realty transfer tax due upon a transfer is greater than any credit allowed under § 85-305, the difference shall be paid. If the credit allowed is greater than the amount of tax due, no refund or carryover credit shall be allowed.

Article IV — Administration

§ 85-401 Statement of Value.

Every document lodged with or presented to the Recorder of Deeds for recording shall set forth therein and as a part of such document the true, full, and complete value thereof, or shall be accompanied by a statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full, and complete value thereof, or the reason, if any, why such document is not subject to tax under this Chapter. A copy of the Pennsylvania realty transfer tax statement of value may be submitted for this purpose. The provisions of this Section shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full, and complete value thereof, or the reason, if any, why such document is not subject to tax under this Chapter.

§ 85-402 Evidence of Payment.

The payment of the tax imposed by this Chapter shall be evidenced by the affixing of an official stamp or writing by the Recorder of Deeds whereon the date of the payment of the tax, amount of the tax, and the signature of the collecting agent shall be set forth.

§ 85-403 Lien.

The tax imposed by this Chapter shall become a lien upon the lands, tenements, or hereditaments, or any interest therein, lying or being situated wholly or in part within the boundaries of the Borough of Alburdis, which lands, tenements, hereditaments, or interest therein are described in or conveyed by or transferred by the deed which is the subject of the tax imposed, assessed, and levied by this Chapter. The lien shall begin at the time when the tax under this Chapter is due and payable and continue until discharge by payment or in accordance with the law. The Borough Solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Lehigh County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 PA. STAT. ANN. § 7101 *et seq.*, its supplements and amendments.

§ 85-404 Duties of Recorder of Deeds.

(a) As provided in 16 PA. STAT. ANN. § 11011-6, the Recorder of Deeds shall be the collection agent for the local realty transfer tax, including any amount payable to the Borough of Alburdis based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania realty transfer tax, without compensation from the Borough of Alburdis.

(b) In order to ascertain the amount of taxes due when a property is located in more than one (1) political subdivision, the Recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.

(c) On or before the tenth (10th) day of each month, the Recorder shall pay over to the Borough of Alburdis all local realty transfer taxes collected, less two percent (2.0%) for use of the county, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania realty transfer tax. The two percent (2.0%) commission shall be paid to the county.

(d) Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the Recorder shall rerecord the deed or record the additional realty transfer tax form only when both the state and local amounts and a rerecording or recording fee have been tendered.

§ 85-405 Duties of Borough Secretary; Regulations.

The Borough Secretary is charged with enforcement and collection of the tax imposed under this Chapter and is empowered to promulgate and enforce reasonable regulations for enforcement and collection of the tax. The regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 PA. STAT. ANN. § 8101-C *et seq.* are incorporated into and made a part of this Chapter.

§ 85-406 Enforcement.

All taxes imposed by this Chapter, together with interest and penalties prescribed herein, shall be recoverable as other debts of like character are recovered.

§ 85-407 Extension of Lease.

In determining the term of a lease, it shall be presumed that a right or option to renew or extend a lease will be exercised if the rental charge to the lessee is fixed or if a method for calculating the rental charge is established.

§ 85-408 Proceeds of Judicial Sale.

The tax imposed under this Chapter shall be fully paid and have priority out of the proceeds or any judicial sale of real estate before any other obligation, claim, lien, judgment, estate, or costs of the sale and of the writ upon which the sale is made, except the state realty transfer tax, and the Sheriff or other officer conducting said sale shall pay the tax imposed under this Chapter out of the first moneys paid to him in connection therewith. If the proceeds of the sale are insufficient to pay the entire tax herein imposed, the purchaser shall be liable for the remaining tax.

Article V — Interest and Penalties

§ 85-501 Interest.

If for any reason the tax imposed by this Chapter is not paid when due, interest at the rate in effect at the time the tax is due shall be added and collected.

§ 85-502 Late Payment Penalty.

In the case of failure to record a declaration required under this Chapter on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax five percent (5.0%) of the amount of such tax if the failure is for not more than one (1) month, with an additional five percent (5.0%) for each additional month or fraction thereof during which such failure continues, not exceeding fifty percent (50%) in the aggregate.

§ 85-503 Fraud.

If any part of any underpayment of tax imposed by this Chapter is due to fraud, there shall be added to the tax an amount equal to fifty percent (50%) of the underpayment.

Appendix

¶ 85-A Disposition of Ordinance 254.

Ordinance 254 was never formally codified to the 1981 Code, but was unofficially printed to Chapter 117, Article III of the 1981 Code by General Code Publishers Corp. (*see* ¶ 85-B).

| <u>Ordinance 254</u> | <u>2003 Codified Ordinances</u> |
|---------------------------------|---------------------------------|
| § I | § 85-101 |
| § II | § 85-201 |
| § III (association) | § 85-104 |
| § III (corporation) | § 85-105 |
| § III (document) | § 85-106 |
| § III (family farm corporation) | § 85-107 |
| § III (members of same family) | § 85-108 |
| § III (person) | § 85-109 |
| § III (real estate) | § 85-110 |
| § III (real estate company) | § 85-111 |
| § III (transaction) | § 85-112 |
| § III (value) | § 85-113 |

| <u>Ordinance 254</u> | <u>2003 Codified Ordinances</u> |
|------------------------------|---------------------------------|
| § IV(a) | § 85-202 |
| § IV(b) | § 85-402 |
| § IV(c) | § 85-301 |
| § IV(d) | § 85-501 |
| § V | § 85-302 |
| § VI (except last paragraph) | § 85-303 |
| § VI (last paragraph) | § 85-304 |
| § VII | § 85-203 |
| § VIII(a) | § 85-103(a) |
| § VIII(b) | § 85-103(b) |
| § VIII(c) | § 85-204 |
| § IX(a) | § 85-305(a) |
| § IX(b) | § 85-305(b) |
| § IX(c) | § 85-305(c) |
| § IX(d) | § 85-305(d) |
| § IX(e) | § 85-306 |
| § X | § 85-407 |
| § XI | § 85-408 |
| § XII | § 85-404 |
| § XIII | § 85-401 |
| § XIV(a) | § 85-503 |
| § XIV(b) | § 85-502 |
| § XV | § 85-403 |
| § XVI | § 85-406 |
| § XVII | § 85-405 |
| § XVIII (severability) | |
| § XIX (effective date) | |

¶ 85-B Derivation of Former Semi-official Chapter 117, Article III to 1981 Code (after Ord. 254).

In 1988, General Code Publishers Corp. printed an unofficial codification of Ordinance 254 to Chapter 117, Article III of the 1981 Code, replacing the Article III adopted at the time the 1981 Code was enacted. Borough Council did not formally add Ordinance 254 to the 1981 Code, and did not formally adopt any of the numbering and stylistic changes made by General Code Publishers Corp. However, Ordinance 305 and following from the list of annual tax ordinances in ¶ 85-D “confirmed” the provisions of the Article printed by General Code Publishers Corp. for the year in question.

A copy of the GCP unofficial Chapter 117, Article III after Ordinance 254 is provided with the on-line and CD-ROM versions of the Codified Ordinances.

The provisions of the GCP unofficial Chapter 117, Article III were derived from Ordinance 254 as follows:

Semi-official Chapter 117, Article III (after Ord. 254)Ordinance 254

| | |
|------------|------------------------|
| § 117-26 | § I |
| § 117-27 | § II |
| § 117-28 | § III |
| § 117-29 | § IV |
| § 117-30 | § V |
| § 117-31 | § VI |
| § 117-32 | § VII |
| § 117-33 | § VIII |
| § 117-34 | § IX |
| § 117-35 | § X |
| § 117-36 | § XI |
| § 117-37 | § XII |
| § 117-37.1 | § XIII |
| § 117-37.2 | § XIV |
| § 117-37.3 | § XV |
| § 117-37.4 | § XVI |
| § 117-37.5 | § XVII |
| | § XVIII (severability) |
| | § XIX (effective date) |

¶ 85-C Source Ordinances.

The following ordinances are the source of the text in this Chapter 85. This list does not include the ordinances listed in ¶ 85-D which confirm the tax for a particular year.

| | |
|---------------|------------|
| Ordinance 254 | 05-13-1987 |
| Ordinance 415 | 10-29-2003 |

¶ 85-D Annual Ordinances Confirming Tax.

| | | |
|------|---------------|------------|
| 1990 | Ordinance 278 | 12-27-1989 |
| 1991 | Ordinance 284 | 12-26-1990 |
| 1992 | Ordinance 288 | 12-30-1991 |
| 1993 | Ordinance 296 | 12-30-1992 |
| 1994 | Ordinance 305 | 12-29-1993 |
| 1995 | Ordinance 314 | 12-28-1994 |
| 1996 | Ordinance 323 | 12-27-1995 |
| 1997 | Ordinance 345 | 12-30-1996 |

| | | |
|------|---------------|------------|
| 1998 | Ordinance 355 | 12-29-1997 |
| 1999 | Ordinance 362 | 12-30-1998 |
| 2000 | Ordinance 378 | 12-29-1999 |
| 2001 | Ordinance 384 | 12-27-2000 |
| 2002 | Ordinance 393 | 12-26-2001 |
| 2003 | Ordinance 402 | 12-23-2002 |

§ 85-E Prior Ordinances Concerning Related Subject Matter.

| | |
|---------------|------------|
| Ordinance 178 | 05-12-1976 |
| Ordinance 215 | 11-11-1981 |

§ 85-F Disposition of Ordinance 178 to Chapter 117, Article III of the 1981 Code (prior to Ord. 254).

Ordinance 178, as amended by Ordinance 215, was codified to Chapter 117, Article III of the 1981 Code. This material was superseded by Ordinance 254.

A copy of Chapter 117, Article III prior to Ordinance 254 is included with the CD-ROM and online versions of the Codified Ordinances.

| <u>Ordinance 178</u> | <u>1981 Code (prior to Ord. 254)</u> |
|----------------------|--------------------------------------|
| § 1 (short title) | Not included. |
| § 2 | § 117-26 |
| § 3 | § 117-27 |
| § 4 | § 117-28 |
| § 5 | § 117-29 |
| § 6 | § 117-30 |
| § 7 | § 117-31 |
| § 8 | § 117-32 |
| § 9 | § 117-33 |
| § 10 | § 117-34 |
| § 11 | § 117-35 |
| § 12 (severability) | |
| § 13 | § 117-36 |
| § 14 | § 117-37 |