

**EAST HANOVER TOWNSHIP
DAUPHIN COUNTY, PENNSYLVANIA**

ORDINANCE 2007-07

**AN ORDINANCE AMENDING ORDINANCE 1966-02 ENACTING A REALTY
TRANSFER TAX**

An Ordinance by East Hanover Township, Dauphin County, 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

East Hanover Township 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 1%

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, East Hanover Township, 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 one-half (1/2) of one (1) percent per annum.

SECTION 4 SEVERABILITY

The provisions of this ordinance are severable, and if any section, clause, sentence, part, provision or exemption thereof shall be held illegal, invalid or unconstitutional, the decision of the Court shall not effect or impair any of the remaining sections, clauses, sentences, parts, provisions or exemptions of this ordinance. It is hereby declared to be the intent of the Board of Supervisors of East Hanover Township that this ordinance would have been adopted if such

illegal, invalid or unconstitutional section, clause, sentence, part provision or exemption had not been included herein.

SECTION 5 REPEAL

- (a) Any subsections of Ordinance 1966-02 which are inconsistent with this Ordinance is hereby repealed.

- (b) The repealed ordinance or parts thereof enumerated in subsection (a) remain effective for documents that become subject to tax prior to the effective date of this ordinance.

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 _____.

ENACTED INTO LAW as Ordinance 2007-07 this _____ day of _____, 2007

EAST HANOVER TOWNSHIP
BOARD OF SUPERVISORS

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Keith Espenshade
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