

TOWNSHIP OF COOKE
CUMBERLAND COUNTY, PENNSYLVANIA

ORDINANCE NO. /5

~~1272-~~

AN ORDINANCE IMPOSING A TAX FOR GENERAL REVENUE
PURPOSES ON TRANSFER OF LANDS, OR INTERESTS
THEREIN, SITUATE WITHIN COOKE TOWNSHIP, PROVIDING
FOR THE COLLECTION OF SAID TAX AND FOR CERTAIN
EXEMPTIONS AND PENALTIES.

SECTION 1. Pursuant to the authority contained in "The Local Tax Enabling Act", Act of December 31, 1965, P.L. 1257, Act 511, as amended, a tax for the purposes of providing revenue for general township purposes is hereby levied, assessed and imposed on the privilege of transferring real property, at the rate of one-half (1/2) of one (170 per cent of the amount of the value of said real property or interest therein within Cooke Township.

SECTION 2. The tax levied in Section 1 hereof shall become payable upon each exercise of said privilege by the making of a transfer of title or interest in said real estate, without regard to the place where the making, executing, delivery or acceptance of the instrument of transfer or transfer thereof shall have been done, and shall be paid by the transferor.

SECTION 3. DEFINITIONS The following words, when used in this Ordinance shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

A.. .PERSON .Any. natural person, corporation, partnership, association, or unincorporated enterprise. As applied to any association or partnership, the term "person" shall include the partners or members thereof and as applied to corporations, the officers thereof. The singular shall include the plural and the masculine shall include the feminine and neuter

B. TRANSFER A transaction whereby all or parts of the interest of any person in lands, tenements, hereditaments, or any real property situate within Cooke Township, passes to another person by deed or other instrument of conveyance, except those transactions which are now, or hereafter may from time to time be exempted from payment of the Pennsylvania Realty Transfer Tax and as specifically exempted and excepted from such tax under Section 2 (1) of "The Local Tax Enabling Act" above cited.

C. VALUE The actual monetary worth or value of the property transferred at the time of the transfer. The actual consideration for the transfer shall be prima facie evidence of the actual monetary worth or value of the property transferred, and the monetary value shall include all liens, mortgages or other encumbrances on the property so transferred. The term "actual consideration" as used herein shall be construed to mean the cash agreed to be paid, or paid, for the execution and delivery of the Instrument effecting the transfer together with the face value of all liens, mortgages or other encumbrances secured on the real property transferred by said Instrument, together with any other evidence of indebtedness or promise, either oral or written, given by the Grantee to the Grantor, his nominee, or anyone in his behalf, as full or part consideration for said Instrument; provided that where said Instrument shall set forth a small or nominal consideration, the value shall be determined from the price set forth in, or the actual consideration for, the contract or agreement of sale, which shall not be less than the amount of the highest assessment of said real property or interest in real property for local tax purposes.

SECTION 4. Where lands lying partly within the boundaries of Cooke Township, 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 Cooke Township, 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 assessment of property within Cooke Township.

SECTION 5. 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. Every Instrument of conveyance effecting a transfer of title to real property or interest therein, located in Cooke Township, shall set forth as part of said Instrument in full, complete and actual consideration for the transfer of real property described herein, 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 transfer is not taxable thereunder, the facts by reason of which such nontaxability exists.

SECTION 7. The payment of the tax imposed by this Ordinance shall be evidenced by a stamp impressed upon or affixed to every Instrument or deed of conveyance, and the Secretary of Cooke Township, or his or her agent, using such stamp shall indelibly write thereon his name, the amount of tax paid, and the date of payment.

SECTION 8. The Secretary of Cooke Township, 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 payments and receipt of such taxes and any other matter pertaining to the administration and enforcement of the provisions of this Ordinance.

SECTION 9. The Secretary of Cooke Township shall prescribe, prepare and furnish the stamp of metal or rubber, which shall clearly show that the tax assessed under this Ordinance has been paid. The said Secretary of Cooke Township may appoint one or more persons within or without the Township of Cooke, as agents to affix or impress said stamp mark and collect the tax imposed herein.

SECTION 10. All taxes imposed by this Ordinance which are not paid when due shall bear interest at the rate of one-half () of one (1%) per cent 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 Cooke Township is authorized to file a municipal or tax claim in the Court of Common Pleas of Cumberland County for the collection of any unpaid tax under this Ordinance.

SECTION 11. Any person who shall fail, neglect or refuse to comply with any of the terms or provisions of this Ordinance or of any regulation or requirement pursuant thereto and authorized

thereby, shall in addition to other penalties and remedies provided by law, and in "The Local Tax Enabling Act", be liable to a penalty not exceeding \$100.00 for each offense and further shall be required to pay the amount of tax, together with interest as hereinbefore provided, and upon default for ten (10) days in the payment of same shall be subject to thirty (30) days imprisonment.

SECTION 12. 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 Board of Supervisors - of Cooke Township that this Ordinance would have been adopted if such illegal, invalid or unconstitutional section, clause or sentence had not been included therein.

SECTION 13. This Ordinance and the tax herein levied shall be effective on _____ June 2, 1972 and shall continue in force for the remainder of the Calendar Year 1972, and thereafter on a calendar year basis, without annual reenactment.

DULY ENACTED AND ORDAINED by the Board of Supervisors of Cooke Township, Cumberland County, Pennsylvania, this ,.2?-*4 day of

Qu .1972.

ATTEST:

TOWNSHIP OF COOKE
CUMBERLAND COUNTY, PENNSYLVANIA

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Secretary

L. Broughe

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Chairman

Hockley