

ORDINANCE NO. 317

AN ORDINANCE OF MILESBERG BOROUGH AMENDING ORDINANCE NO. 212-A, PROVIDING FOR INTEREST ON DELINQUENT REALTY TRANSFER TAX PAYMENT CONSISTENT WITH INTEREST RATES IMPOSED BY COMMONWEALTH AND PROVIDING FOR ENFORCEMENT AND COLLECTION BY DEPARTMENT OF REVENUE OF THE COMMONWEALTH OF PENNSYLVANIA.

BE IT RESOLVED by Milesburg Borough, and it is hereby resolved as follows:

WHEREAS Act 40 of 2005 amended the Local Tax Enabling Act to assist real estate transfer tax recipients in the collection of unpaid or underpaid realty transfer tax; and

WHEREAS Milesburg Borough has determined that it is in its best interest to allow for the Department of Revenue to determine, collect, and enforce the tax, interest, and penalties for and on behalf of Milesburg Borough;

THEREFORE, it is resolved as follows:

1. Section 15 of Ordinance No. 212-A is repealed and hereinafter shall state as follows:

SECTION 15. INTEREST ADDED TO UNPAID TAX

All taxes imposed by this Ordinance not paid when 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 the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in Section 806 of the Act of April 9, 1929 (P.L. 343, No. 176)(72 P.S. §806), as amended, known as "The Fiscal Code," or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

2. Section 16 of Ordinance No. 212-A shall be amended to read as follows:

SECTION 16. RECOVERY OF TAXES AND INTEREST

All taxes imposed by this Ordinance together with interest from the due date shall be recovered as other debts of like character are recovered. In addition to the other remedies set forth herein, the Department of Revenue of the Commonwealth of Pennsylvania is authorized and directed to determine, collect, and enforce the tax, interest, and penalties.

3. All other provisions of Ordinance 212-A are and remain in full force and effect.
4. The amended provisions of this Ordinance, as set forth herein, shall become effective on and be applicable to any document made, executed, delivered, accepted, or presented for recording on or after October 5, 2005.

ENACTED AND ORDAINED, this 8th day of January, 2007.

ATTEST:

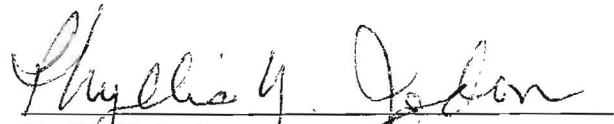


Paula J. Hall, Secretary-Treasurer

BOROUGH OF MILESBURG:



James G. Reigh, Council President



Phyllis Y. Jodon, Mayor