

FREEPORT BOROUGH ORDINANCE NO. 235

AN ORDINANCE IMPOSING A TAX ON THE TRANSFER OF ALL REAL PROPERTY WITHIN THE BOROUGH OF FREEPORT, AT THE RATE OF 1/2 OF 1% OF THE VALUE OF THE SAID PROPERTY; PROVIDING FOR THE COLLECTION OF THE SAID TAX AND PROVIDING FOR PENALTIES UNDER THE AUTHORITY OF THE LOCAL TAX ENABLING ACT OF 1965, AS AMENDED.

SECTION I - DEFINITIONS:

For the purpose of this Ordinance, the following words and term are hereby defined:

Document: Any deed, instrument or writing whereby any lands or interest in land within the Borough of Freeport, shall be quit-claimed, granted, bargained, sold or otherwise conveyed to the grantee, the purchaser or any other person, but will not include wills, mortgages, transfers between husband and wife, transfers between persons who were previously husband and wife, but who have since then been divorced, provided such transfer is made within three months of the granting of the final decree of divorce and the deed is for the purpose of a division of the property rights of the parties, correctional deeds without consideration, transfers to the United States, Commonwealth of Pennsylvania, or any of their agencies or political subdivision, transfers between parent and child, straw party transactions, making, executing, delivering, accepting or presenting for recording of the document.

Value: The value will be the actual consideration for the transfer of the interest on the real estate, except that where the document 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 of sale or in the case of a gift without consideration, the value will be actual monetary worth of the real estate interest involved which shall not be less than the amount of the highest assessment for such lands.

SECTION II:

Pursuant to the authority of the Local Tax Enabling Act of 1965, every person, corporation or entity who makes, executes, delivers, accepts any document or on whose behalf any document is made, executed, delivered or accepted, shall be subject to pay for and in respect to the transaction a tax to the Borough of Freeport, at the rate of 1/2% of the value of the property represented by such document, which tax shall be payable prior to the recording of such document.

SECTION III:

Payment of tax imposed shall be evidenced by the affixing of a documentary or tax stamp in such form as shall be determined by the Town Council, to every document by the person making, executing or delivering such document.

SECTION IV:

Town Council shall prescribe, prepare and furnish such stamps to facilitate the receipt of the tax collected and shall designate as its agents such persons or firms as may be convenient for the collection of the tax and in accordance with law.

SECTION V:

It shall be unlawful for any person to:

- (1) Offer a deed for recording without first having paid the tax and affixed the proper stamp evidencing receipt of the payment of the tax to the document;
- (2) Fraudulently affix any stamp to any document without having paid the tax; or
- (3) Affixing the stamp which has been forged or counterfeited; or
- (4) to use a stamp which has already been used or cancelled or to alter a stamp in any manner.

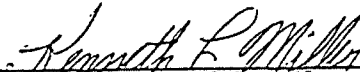
SECTION VI:

Any person described above who fails to pay the tax and affix the stamp, shall be subject to suit of the value of the tax in an action of assumpsit. Further in addition, the real estate interest which is subject of the transfer, may be subject to a municipal lien for the amount of the tax involved, plus any penalty in interest and costs.

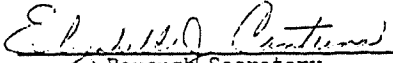
SECTION VII:

Any person violating any of the provisions of this act, shall upon conviction be guilty of a summary offense and to a penalty of a fine not to exceed \$300.00 or imprisonment in the County Jail, not to exceed thirty (30) days.

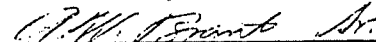
DONE, ORDAINED AND ENACTED, at a meeting of the Town Council, this 9th day of February, 1972.

  
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President of Council

Attest:

  
\_\_\_\_\_  
Borough Secretary

EXAMINED AND APPROVED this 14 day of February, 1972.

  
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Mayor