

COMMONWEALTH OF PENNSYLVANIA
COUNTY OF MONTGOMERY
EAST NORRITON TOWNSHIP
ORDINANCE NO. 491

AN ORDINANCE AMENDING THE EAST NORRITON TOWNSHIP CODE, ORDINANCE 243, SECTION 5, SUBSECTION (d) WHICH IDENTIFIES THE STIPULATION FOR THE STATED INTEREST RATE FOR DELINQUENT REALTY TRANSFER TAXES.

THE BOARD OF SUPERVISORS OF EAST NORRITON TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, UNDER AND BY VIRTUE OF AUTHORITY GRANTED BY THE SECOND CLASS TOWNSHIP CODE AND ARTICLE XI-D OF THE TAX REFORM CODE OF 1971, KNOWN AS THE REALTY TRANSFER TAX AND OTHER PROVISIONS AUTHORIZING THE DEPARTMENT OF REVENUE AND THE COMMONWEALTH OF PENNSYLVANIA TO DETERMINE, COLLECT AND ENFORCE THE TAX, INTEREST AND PENALTIES DOES HEREBY ENACT AND ORDAIN, AS FOLLOWS:

SECTION 1. Ordinance 243, “Realty Transfer Tax Ordinance of East Norriton Township,” Section 5, Subsection (d) is hereby amended to read as follows:

Ordinance 243, Section 5, Subsection (d)

(d) Any Realty Transfer Tax, or a portion thereof, imposed by East Norriton Township which is not paid by the date the tax is due shall bear interest at a rate 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.” This provision is subject to and authorized by Article XI-D of the Tax Reform Code of 1971, known as the Realty Transfer Tax and other provisions authorizing the department of revenue and the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties. 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.

SECTION 2. Severability. If any sentence, clause, section, term, phrase or part of this ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, terms, provisions, or parts of this ordinance. It is hereby declared the intent of the Board of Supervisors for East Norriton Township that this ordinance would have been adopted had such an unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not had been included herein.

SECTION 3. Ratification. All ordinances or parts of ordinances not in accord with this ordinance are hereby repealed insofar as they conflict herewith.

SECTION 4. Effective Date. This ordinance shall be effective five days after the passage date of this ordinance.

ENACTED AND ORDAINED, by the Board of Supervisors of East Norriton Township, Montgomery County, Pennsylvania, this 19th day of December, 2006.

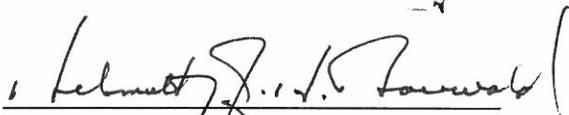


BOARD OF SUPERVISORS
EAST NORRITON TOWNSHIP



Donald J. Gracia, Chairman

ATTEST:



Helmuth J.H. Baerwald, Secretary