

May 7, 1954
Tax and Levying Assessing and Collecting

Resolution providing for the imposing, levying, assessing, and collection of a tax for general revenue purposes for the board of supervisors of Mount Joy Township, Adams County, Pennsylvania, upon deeds and like instruments which convey and transfer lands or any interest therein, situate wholly or in part within Mount Joy Township aforesaid: Providing for the payment of said tax: Prescribing the manner and method of collection of the tax imposed, levied and assessed by this resolution: Granting certain exemptions and imposing penalties.

The Board of Supervisors of Mount Joy Township, Adams County, Pennsylvania does hereby resolve that a tax for general revenue purposes of the Board aforesaid be and the same is hereby imposed, levied and assessed pursuant to the provisions of the Acts of General Assembly approved June 25, 1947, P.L. 1145, as amended, extended and supplemented.

SECTION 1. This Resolution shall be designated and known as “Real Estate Transfer Tax Resolution of 1954.”

SECTION 2. When used in this resolution the following words shall have the meanings as defined in this section.

- (a) ASSOCIATION- any form of unincorporated enterprise owned by two or more persons.
- (b) COLLECTOR- the recorder of deeds of Adams County, Pennsylvania, and should he be unable or not serve then such person as shall be designated and appointed by the Board of Supervisors of Mount Joy Township aforesaid.
- (c) DEED- any deed or document or writing other than a lease, agreement of sale or purchase, ground rent, mortgage or testamentary writing whereby any lands or interest therein shall be granted, bargained and sold to a grantee, purchaser or any other person.
- (d) PERSON- every natural person, association, or corporation. Whenever used in any clause prescribing or imposing a penalty, or both, the term “person” as applied to co-partnerships or associations, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.
- (e) VALUE- In case of any deed granting, bargaining and selling any lands, or interest therein, value shall be the actual monetary worth or value of the property granted, bargained and sold at the time of the said grant, bargain and sale. The actual consideration for the said sale for said sale or conveyance shall be prime facie evidence of the actual monetary worth or value of the property granted, bargained and sold. The actual consideration for the said sale or conveyance shall be construed to mean, for the purposes of this resolution, the cash paid for the execution and delivery of the deed, together with the face value of all liens, mortgages, or other encumbrances occurred on the real estate conveyed or transferred by the said deed, together with any other

evidence of indebtedness or promises, either oral or written, given by or on behalf of the grantee to the grantor, or anyone on his behalf of the grantee to the grantor, or anyone on his behalf, as full or part consideration for the deed of conveyance; PROVIDED, where deeds shall not forth a small or or nominal consideration the price set forth in or the actual consideration for the conveyance as contained in the contract of agreement of sale, shall prima facie evidence of the actual monetary worth or value of any lands, or interest therein.

- (f) The singular shall include the plural, and the masculine shall include the feminine and neuter.

SECTION 3. After the effective date of this Resolution, on every deed whereby and lands, or any interest therein, lying, being and situate, wholly or in part within the boundaries of Mount Joy Township, Adams County, Pennsylvania, shall be granted, bargained and sold, which deeds result from agreements or contracts to sell, or any other arrangements entered into prior to the date of adoption of this Resolution, a tax for general revenue purposes is hereby imposed, assessed and levied on each such deed at the rate of one dollar (\$1.00) on every one hundred dollars (\$100.00) or fraction thereof, of the value of the real estate, lands, or any interests therein, which conveyed or transferred by the said deed, provided, that where any lands, being situate partly within and partly without the boundaries of Mount Joy Township aforesaid, are conveyed by a deed, such tax so levied shall be calculated by the Collector on the valuation of that portion of such lands, lying within the boundaries of Mount Joy Township aforesaid.

SECTION 4. After the effective date of this Resolution on every deed whereby any lands, or any interest therein, lying being and situate, wholly or in part within the boundaries of Mount Joy Township, Adams County, Pennsylvania, shall be granted, bargained and sold, which deeds result from agreements or contracts to sell, or any other arrangement entered into after the date of adoption of the Resolution, a tax for general revenue purposes is hereby imposed, assessed and levied on each such deed at the rate of one dollar (\$1.00) on every one hundred dollars (\$100.00) or fraction thereof, of the value of the real estate, lands, or any interest therein, which is conveyed or transferred by the said deed, provided that where any lands, being situate partly within or partly without the boundaries of Mount Joy Township aforesaid are conveyed by a deed, such tax so levied shall be calculated by the Collector on the valuation of that portion of such lands, lying within the boundaries of Mount Joy Township aforesaid.

SECTION 5. After the effective date of this Resolution, on every deed whereby any lands, or any interest therein, lying, being and situate, wholly or in part within the boundaries of Mount Joy Township, Adams County, Pennsylvania, shall be granted, bargained and sold, which deeds are not the result of any agreements or contracts to sell, or any other arrangements, a tax for general revenue purposes is hereby imposed, assessed and levied on each such deed at the rate of one dollar (\$1.00) on every one hundred dollars (\$100.00) or fraction thereof, of the value of the real estate, lands, or any interest therein, which is conveyed or transferred by the deed, provided, that where any lands, being situate partly within and partly without the boundaries of Mount Joy Township aforesaid, are conveyed by a deed, such tax so levied shall be calculated by the Collector on the valuation of that portion of such lands lying within the boundaries of Mount Joy Township aforesaid.

SECTION 6. This tax shall be due and payable and shall be paid by the grantor or grantors named in the deed at the time of making delivery of said deed, PROVIDED: That deeds wherein the grantor is a corporation, association, trust, community chest fund or foundation, organized exclusively for charitable, religious, educational, or public purposes shall not be taxable.

SECTION 7. The payment of the tax imposed by this Resolution shall be evidenced by a stamp certificate impressed and signed by the collector or his agent on every deed.

SECTION 8. The Collector shall furnish the necessary stamp certificates to be impressed upon every deed, and the said Collector may appoint persons within or without said Mount Joy Township as his agents for affixing to every deed said stamp certificate to be signed by said agent in the name of the said Collector.

SECTION 9. The Collector is hereby charged with the enforcement of provisions of this Resolution and is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to:

- (a) The methods and means to be used in affixing a stamp certificate to every deed.
- (b) Any other matter or thing pertaining to the administration and enforcement of the provisions or this Resolution.

SECTION 10. Every deed upon which a tax is imposed by this Resolution, when lodged with or presented to the Recorder of Deeds of Adams County, Pennsylvania, for recording shall set forth therein, and as a part of such deed, the true, full complete and actual value thereof, or shall be accompanied by 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.

SECTION 11. It shall be unlawful for any person to:

- (a) Fail to pay the tax imposed by this Resolution.
- (b) Fail, neglect, or refuse to comply with, or violate the rules and regulations prescribed, adopted, and promulgated by the Collector under the provisions of this Resolution.
- (c) Fraudulently affix to any deed, upon which the tax is imposed by this Resolution, any stamp certificate which has been cut, torn, or removed from any other deed upon which a tax is imposed by this resolution, or any forged or counterfeited stamp certificate, or any impression of any forged or counterfeited stamp certificate.
- (d) Knowingly or willfully prepare, keep, sell, offer for sale, or have in his possession, any forged or counterfeited stamp certificate.

SECTION 12. All Taxes imposed by this Resolution not paid when due shall bear interest at the rate of one-half of one percentum per month until paid.

SECTION 13. All taxes imposed by this Resolution, together with interest from the due date shall be recovered as other debts of like character are recovered.

SECTION 14. The tax imposed by this Resolution shall become a lien upon the lands, or any interest therein, lying, being and situate, wholly or in part, within the boundaries of Mount Joy Township, Adams County, Pennsylvania, which lands or interest therein, are described in or conveyed or transferred by deed which is the subject of the tax imposed, assessed and levied by this Resolution, said lien to begin at the time when the tax under this Resolution is due and payable and continue until discharge by payment or in accordance with law, and the Solicitor is authorized to file a Tax Claim in the Court of Common Pleas of Adams County, Pennsylvania, in accordance with the provisions of the Acts of General Assembly.

SECTION 15. The Collector shall furnish to said Board of Supervisors of Mount Joy Township a proper bond in any amount to be fixed by said Board of Supervisors with such surety or sureties as it may approve, conditioned upon the affective an faithful performance of his duties as Collector.

SECTION 16. Any persons violating any of the provisions of this Resolution shall be liable to a penalty not exceeding three hundred dollars (\$300.00) for each and every offense, and further shall be required to pay the amount of the tax, together with interest as is otherwise provided for in this Resolution, which should have been paid on the said deed or deeds, and upon default in the payment of the same for ten days, shall be subject to thirty days' imprisonment.

SECTION 17. The provisions of this Resolution are severable, and if any section, clause, sentence, part or provision thereof shall be held illegal, invalid, or unconstitutional, the decision of the court shall not affect or impair any of the remaining sections, clauses, sentences, parts, or provisions of this Resolution. It is hereby declared to be the intent of the Board of Supervisors of Mount Joy Township, Adams county, Pennsylvania, that this Resolution would have been adopted if such illegal, invalid, or unconstitutional section, clause, sentence, part or provision had not been included herein.

SECTION 18. The tax levied under this Resolution shall go into effect the 7th day of June, 1954, it being more than thirty (30) days after the adoption of this Resolution.

ADOPTED by the said Board of Supervisors of Mount Joy Township, Adams County, Pennsylvania, this 7th day of May, 1954.

I HEREBY CERTIFY that the forgoing is a true and correct copy of a resolution adopted by the Board of Supervisors of Mount Joy Township, Adams County, Pennsylvania, at a meeting held on the 7th day of May, 1954 at which meeting 3 members attended and said resolution was to be adopted by a vote of 3 to 0. Notice of said regular meeting and intention to adopt said resolution having been given by publication as required by law.

(Signed and Sealed.)