

**ORDINANCE NO. 2008-001**

**AN ORDINANCE OF THE BOROUGH OF GREENCASTLE, FRANKLIN COUNTY, PENNSYLVANIA, RE-ENACTING A REALTY TRANSFER TAX AND OTHER TAX RELATED PROVISIONS PURSUANT TO ARTICLE XI-D OF THE TAX REFORM CODE OF 1971, AND AUTHORIZING THE DEPARTMENT OF REVENUE OF THE COMMONWEALTH OF PENNSYLVANIA TO DETERMINE, COLLECT AND ENFORCE THE TAX, INTEREST, AND PENALTIES.**

**Section 1. Imposition of Tax.**

Borough of Greencastle adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a realty transfer tax as authorized under that Article subject to the rate limitations therein. The tax imposed under this Section shall be at the rate of one percent (1%). Greencastle Borough re-adopts Ordinance No. 3-84 subject to the changes and modifications set forth herein

**Section 2. Administration.**

The tax imposed under Section 1 and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511, as amended, known as "The Local Tax Enabling"; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment; Borough of Greencastle, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. § 8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

**Section 3. Interest**

Any tax imposed under Section 1 that is not paid by the date the tax is 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.

**Section 4. Repealer.**

(a) As of the effective date of this ordinance, all provisions of previous ordinances of the Borough of Greencastle or parts thereof, which are contrary or inconsistent to this Ordinance, are expressly repealed.

(b) The repealed ordinances enumerated in subsection (a) remain effective for documents that become subject to tax prior to the effective date of this ordinance.

**Section 5. Savings Clause.**

In all other respects, the ordinances of the Borough of Greencastle shall remain as previously enacted and ordained.

**Section 6. Severability.**

If any section, paragraph, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

**Section 7. Effective Date.**

This Ordinance shall become effective five (5) days after final enactment.

Ordained and Enacted this 7th day of January , 2008.

**BOROUGH COUNCIL OF THE  
BOROUGH OF GREENCASTLE**

By: /s/ Charles R. Eckstine

Charles R. Eckstine, President

ATTEST:

/s/ Harry R. Foley

Harry R. Foley, Assistant Borough Secretary

APPROVED this 7<sup>th</sup> day of January , 2008.

/s/ Robert E. Eberly

Robert E. Eberly, Mayor

"I hereby certify that the above Ordinance was duly adopted on January 7, 2008 at a Regular Meeting of the Mayor and Borough Council, and that the adoption of the Ordinance was advertised in The Echo-Pilot, a newspaper of general circulation within the Borough on and entered in the Borough Ordinance Book on January 15, 2008."

(Seal)

*Harry R. Foley*  
Harry R. Foley, Assistant Borough Sec.