

BILL NO. 2 -2007  
INTRODUCED August 8, 2007  
ORDINANCE NO. 3- 2007  
ADOPTED September 12, 2007

**AN ORDINANCE OF THE CITY OF MONONGAHELA, COUNTY OF WASHINGTON, PENNSYLVANIA, PROVIDING FOR THE LEVING, ASSESSMENT, AND COLLECTION OF REALTY TRANSFER TAX AND OTHER TAX RELATED PROVISIONS IMPOSED BY THE COMMONWEALTH OF PENNSYLVANIA PURSUANT TO 72 P. S. §8101 –C ET. SEQ, AUTHROIZED BY ARTICLE XI-D, “LOCAL REAL ESTATE TRANSFER AND ENFORCED UNDER THE “LOCAL TAX ENABLING ACT”, 53 P.S. §6901 ET. SEQ., AND AUTHORIZED THE DEPARTMENT OF REVENUE OF THE COMMONWEALTH OF PENNSYLVANIA TO DETERMINE, COLLECT AND ENFORCE THE TAX INTEREST AND PENALTIES, AND PROVIDING AN EFFECTIVE DATE.**

**BE IT ORDAINED AND ENACTED** by the City Council of the City of Monongahela, Washington County Pennsylvania, and it is hereby ordained by the authority of the same as follows:

**SECTION 1. Short Title.** This ordinance shall be known as the “Realty Transfer Tax Ordinance” of the City of Monongahela.

**SECTION 2. Imposition of Tax.** The City of Monongahela adopts the provisions of Article XI-D of the Tax Reformed Code of 1971 and hereby imposes a Realty Transfer Tax as authorized under that Article subject to the rate limitations therein. The tax imposed by this section shall be at the rate of one percent (1%).

**SECTION 3. 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 Act”; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, the City of Monongahela, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. Section 8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax and penalties.

**SECTION 4. Interest.** Any tax imposed under Section 2 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.

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**SECTION 5. Effective Date.** This Ordinance shall become effective on and be applicable to any document made executed, delivered, accepted or presented for recording on or after the effective date of this Ordinance.

**ENACTED AND ORDAINED** this 12<sup>th</sup> day of September 2007.

  
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Mayor

ATTEST:

  
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City Clerk