

WORCESTER TOWNSHIP
BOARD OF SUPERVISORS

MONTGOMERY COUNTY, PENNSYLVANIA

ORDINANCE NO. 2007-219

"Interest Rate Applied to Delinquent Realty Transfer Taxes"

AN ORDINANCE AMENDING THE CODIFIED ORDINANCES OF WORCESTER TOWNSHIP CHAPTER 135 (TAXATION), ARTICLE II (REALTY TRANSFER TAX), SECTION 13 (IMPOSITION OF TAX INTEREST) BY DELETING CURRENT SUBSECTION (d) AND REPLACING IT WITH A DEFINED INTEREST RATE FOR CIRCUMSTANCES WHEN THE REALTY TRANSFER TAX IS NOT PAID WHEN DUE.

609053

The Board of Supervisors of Worcester Township does hereby **ENACT and ORDAIN:**

SECTION I. Amendment to the Code.

The Codified Ordinances of Worcester Township, Chapter 135 (Taxation), Article II (Realty Transfer Tax), Section 13 (Imposition of Tax Interest) are amended by deleting current language and adding a new subsection (d) as indicated by check mark next to the selected alternative below:

Alternative No. 1:

_____ Any tax imposed under this Chapter 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 "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.

Alternative No. 2:

_____ Any tax imposed under this Chapter 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 "The Municipal Claims and Tax Liens Act". The interest rate shall be _____ (\$ _____) per annum.

Alternative No. 3:

_____ The Township has chosen not to impose interest on this delinquent tax, and therefore this section will be omitted from the Ordinance.

SECTION II. Repealer.

All other ordinances and resolutions or parts thereof as they are inconsistent with this Ordinance are hereby repealed.

SECTION III. Severability.

The provisions of this Ordinance are severable, and if any section, sentence, clause, part or provision hereof shall be held illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect or impair the remaining sections, sentences, clauses, parts or provisions of this Ordinance. It is hereby declared to be the intent of the Board that this Ordinance would have been adopted even if such illegal, invalid or unconstitutional section, sentence, clause, part or provision had not been included herein.

SECTION IV. Failure to Enforce Not a Waiver.

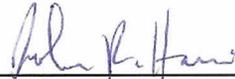
The failure of the Township to enforce any provision of this Ordinance shall not constitute a waiver by the Township of its rights of future enforcement hereunder.

SECTION V. Effective Date.

This Ordinance shall take effect and be in force from and after its approval as required by the law.

ORDAINED AND ENACTED by the Board of Supervisors of Worcester Township, Montgomery County, Pennsylvania this 15th day of August, 2007.

WORCESTER TOWNSHIP

By: 
John R. Harris, Chairman
Board of Supervisors

Attest: _____
Arthur C. Bustard, Secretary

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NOTICE

NOTICE is hereby given that the Board of Supervisors of Worcester Township, at its public meeting on August 15, 2007, at 7:30 p.m. at the Worcester Township Community Hall, 1031 Valley Forge Road, Fairview Village, Worcester, Pennsylvania, will hold a public hearing on and could vote to adopt an Ordinance entitled "Interest Rate Applied to Delinquent Realty Transfer Taxes", amending the Codified Ordinances of Worcester Township Chapter 135 (Taxation), Article Ii (Realty Transfer Tax), Section 13 (Imposition of Tax Interest) by deleting current subsection (d) and replacing it with a new subsection (d) designating a defined interest rate, or no interest, in circumstances when the realty transfer tax is not paid when due, by choosing from three (3) alternatives more specifically set forth in the ordinance.

Copies of the full text of the proposed ordinance are available for examination during normal business hours without charge at the offices of *The Times Herald*, 410 Markley Street, Norristown, Pennsylvania, 19404, the Montgomery County Law Library, Court House, Norristown, Pennsylvania and the Worcester Township Building, 1421 Valley Forge Road, Worcester, Pennsylvania, 19490 where a copy of the proposed ordinance may also be obtained for a charge not greater than the cost thereof.

**JAMES J. GARRITY, ESQUIRE
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CRAIG, GARRITY & POTASH, LLP
Solicitors for Worcester Township**