

ORDINANCE 98

WORCESTER TOWNSHIP

MONTGOMERY COUNTY, PENNSYLVANIA

An ordinance of the Board of Supervisors of Worcester Township, Montgomery County, Pennsylvania, providing for the levying, assessment and collection of a tax for general revenue purposes upon a transfer of an interest in real property to the extent that the transfers are subject to tax imposed by the Commonwealth of Pennsylvania pursuant to 72 P.S. Section 8101-C et seq, authorized by Article XI-D, "Local Real Estate Transfer Tax," 72 P.S. Section 8101-D et seq and administered, collected and enforced under the "Local Tax Enabling Act," 53 P.S. Section 6901 et seq; providing a severability clause; and providing an effective date.

BE IT RESOLVED AND ENACTED BY THE AUTHORITY OF Board of Supervisors of Worcester Township as follows:

SECTION I. Short Title.

This ordinance shall be known as the "Realty Transfer Tax of Worcester Township."

SECTION II. Authority.

A realty transfer tax for general revenue purposes is hereby imposed upon the transfer of real estate or interest in real estate situated within Worcester Township, regardless of where the documents making the transfer are made, executed or delivered, or where the actual settlements on such transfer took place as authorized by Article XI-D, "Local Real Estate Transfer Tax." 72 P.S. Section 8101-D et seq.

SECTION III. Definitions.

"Association". A partnership, limited partnership, or any other form of unincorporated enterprise owned or conducted by two or more persons other than a private trust or decedent's estate.

"Corporation". A corporation, joint-stock association, business trust, or banking institution which is organized under the laws of this Commonwealth, the United States, or any other state, territory, foreign county or dependency.

"Document". Any deed, instrument or writing which conveys, transfers, demises, vests, confirms or evidences any transfer or demise of title to real estate, but does not include wills, mortgages, deeds of trust or other instruments or like character given as security for a debt and deeds of release thereof to the debtor, land contracts whereby the legal title does not pass to the grantee until the total consideration specified in the contract has been paid or any cancellation thereof unless the consideration is payable over a period of time exceeding thirty years, or instruments which solely grant, vest or confirm a public utility easement. "Document" shall also include a declaration of acquisition required to be presented for recording under Section II of this ordinance.

"Family farm corporation". A corporation of which at least seventy-five percent of its assets are devoted to the business of agriculture and at least seventy-five percent of each class of stock of the corporation is continuously owned by members of the same family. The business or agriculture shall not be deemed to include:

- (1) Recreational activities such as, but not limited to, hunting, fishing, camping, skiing, show competition or racing;
- (2) The raising, breeding or training of game animals or game birds, fish, cats, dogs or pets or animals intended for use in sporting or recreational activities;
- (3) Fur farming;
- (4) Stockyard and slaughterhouse operations; or
- (5) Manufacturing or processing operations of any kind.

"Members of the same family". Any individual, such individual's brothers and sisters, the brothers and sisters of such individual's parents and grandparents, the ancestors and lineal descendents of any of the foregoing, a spouse of any of the foregoing, and the estate of any of the foregoing. Individuals related by the half-blood or legal adoption shall be treated as if they were related by the whole-blood.

"Person". Every natural person, association, or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both. The term "person" as applied to associations, shall include the responsible members of general partners thereof, and as applied to corporations, the officers thereof.

"Real estate".

(1) All lands, tenements or hereditaments within Worcester Township, including without limitation buildings, structures, fixtures, mines, minerals, oil, gas, quarries, spaces with or without upper or lower boundaries, trees, and other improvements, immovables or interests which by custom, usage or law pass with a conveyance or land, but excluding permanently attached machinery and equipment in an industrial plant.

(2) A condominium unit.

(3) A tenant-stockholder's interest in a cooperative housing corporation, trust or association under a proprietary lease or occupancy agreement.

"Real estate company". A corporation or association which is primarily engaged in the business of holding, selling or leasing real estate, ninety percent or more of the ownership interest in which is held by thirty-five or fewer persons and which:

(1) derives sixty percent or more of its annual gross receipts from the ownership or disposition of real estate; or

(2) holds real estate, the value of which comprises ninety percent or more of the value of its entire tangible asset holdings exclusive of tangible assets which are freely transferable and actively traded on an established market.

"Title to real estate".

(1) Any interest in real estate which endures for a period of time, the termination of which is not fixed or ascertained by a specific number of years, including without limitation an estate in fee simple, life estate, or perpetual leasehold; or

(2) Any interest in real estate enduring for a fixed period of years but which, either by reason of the length of the term or the grant of a right to extend the term by renewal or otherwise, consists of a group of rights approximating those of an estate in fee simple, life estate or perpetual leasehold, including without limitation a leasehold interest or possessory interest under a lease or occupancy agreement for a term of thirty years or more or a leasehold interest or possessory interest in real estate in which the lessee has equity.

"Transaction" The making, executing, delivering, accepting, or presenting for recording of a document.

"Value".

(1) In the case of any bona fide sale of real estate at arm's length for actual monetary worth, the amount of the actual consideration therefor, paid or to be paid, including liens or other encumbrances thereon existing before the transfer and not removed thereby, whether or not the underlying indebtedness is assumed, and ground rents, or a commensurate part thereof where such liens or other encumbrances and ground rents also encumber or are charged against other real estate: Provided, That where such documents shall set forth a nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale;

(2) In the case of a gift, sale by execution upon a judgment or upon the foreclosure of a mortgage by a judicial officer, transactions without consideration or for consideration less than the actual monetary worth of the real estate, a taxable lease, an occupancy agreement, a leasehold or possessory interest, any exchange of properties, or the real estate of an acquired company, the actual monetary worth of the real estate determined by adjusting the assessed value of the real estate for local real estate tax purposes for the common level ratio factor developed by the Pennsylvania Department of Revenue for Pennsylvania realty transfer tax base calculations;

(3) In the case of an easement or other interest in real estate the value of which is not determinable under clause (1) or (2), the actual monetary worth of such interest; or

(4) The actual consideration for or actual monetary worth of any executory agreement for the construction of buildings, structures or other permanent improvements to real estate between the grantor and other persons existing before the transfer and not removed thereby or between the grantor, the agent or principle of the grantor of a related corporation, association or partnership and the grantee existing before or effective with the transfer.

Section IV. Imposition of Tax; Interest.

(a) Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a tax at the rate of one percent of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording or within thirty days of acceptance of such document or within thirty days of become an acquired company.

(b) The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by the Recorder of Deeds for Montgomery County whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth.

(c) It is the intent of this ordinance that the entire burden of the tax imposed herein on a person or transfer shall not exceed the limitations prescribed in The Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, 53 P.S. Section 6901 et seq., so that if any other political subdivision shall impose or hereafter shall impose such tax on the same person or transfer then the tax levied by Worcester Township under the authority of that Act shall during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half of the rate and such one-half rate shall become effective without any action on the part of Worcester Township provided, however, that Worcester Township and any other political subdivision which impose such tax on the same person or transfer may agree that, instead of limiting their respective rates to one-half of the rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate permitted under "The Local Tax Enabling Act."

(d) If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due shall be added and collected.

Section V. Exempt Parties.

The United States, the Commonwealth, or any of their instrumentalities, agencies or political subdivisions shall be exempt from payment of the tax imposed by this article. The exemption of such governmental bodies shall not, however, relieve any other party to a transaction from liability for the tax.

Section VI. Excluded Transactions.

The tax imposed by Section IV shall not be imposed upon:

(1) A transfer to the Commonwealth, or to any of its instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed in confirmation in connection with condemnation proceedings, or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property fine adjustments provided said reconveyance is made within one year from the date of condemnation.

(2) A document which Worcester Township is prohibited from taxing under the Constitution or statutes of the United States.

(3) A conveyance to a municipality, township, school district or county pursuant to acquisition by the municipality, township, school district or county of a tax delinquent property at sheriff sale or tax claim bureau sale.

(4) A transfer for no or nominal actual consideration which corrects or confirms a transfer previously recorded, but which does not extend or limit existing record legal title or interest.

(5) A transfer of division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by co-tenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.

(6) A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between brother or sister or spouse of a brother or sister and brother or sister or the spouse of a brother or sister, and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer.

(7) A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.

(8) A transfer for no or nominal actual consideration to a trustee of an ordinary trust where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries, whether or not such beneficiaries are contingent or specifically named. No such exemption shall be granted unless the Recorder of Deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.

(9) A transfer for no or nominal actual consideration from a trustee to a beneficiary of an ordinary trust.

(10) A transfer for no or nominal actual consideration from trustee to successor trustee.

(11) A transfer (i) for no or nominal actual consideration between principal and agent or straw party; or (ii) from or to an agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this article.

Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this clause.

(12) A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the department reasonably determines that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this article.

(13) A transfer from a corporation or association of real estate held of record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the real estate being conveyed and where the stock of the corporation or the interest in the association has been held by the grantee for more than two years.

(14) A transfer from a nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that agency or authority as security for a debt or the grantee or a transfer to a nonprofit industrial development agency or authority.

(15) A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if: (i) the grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conversion, energy production, pollution control, warehousing or agriculture; and (ii) the agency or authority has the full ownership interest in the real estate transferred.

(16) A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.

(17) Any transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.

(18) A transfer to a conservancy which possesses a tax exempt status pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954, (68A Stat. 3, 26 U.S.C. Section 501(c)(3)) and which has as its primary purpose preservation of land for historic, recreational, scenic, agricultural or open space opportunities.

(19) A transfer of real estate devoted to the business of agriculture to a family farm corporation by a member of the same family which directly owns at least seventy-five percent of each class of the stock thereof.

(20) A transfer between members of the same family of an ownership interest in a real estate company or family farm corporation.

(21) A transaction wherein the tax due is one dollar (\$1.00) or less.

(22) Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.

In order to exercise any exclusion provided in this section, the true, full and complete value of the transfer shall be shown on the statement of value. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. For leases of coal, oil, natural gas or minerals, the statement of value may be limited to an explanation of the reason such document is not subject to tax under this ordinance.

Section VII. Documents Relating to Associations or Corporation and Members, Partners, Stockholders or Shareholders Thereof.

Except as other wise provided in Section VI hereof, documents which make, confirm or evidence any transfer or demise of title to real estate between associations or corporation and the members, partners, shareholders or stockholders thereof are fully taxable. For the purposes of this Section, corporation and associations are entities separate from their members, partners, stockholders or shareholders.

Section VIII. Acquired company.

(1) A real estate company is an acquired company upon a change in the ownership interest in the company, however

effected, if the change does not affect the continuity of the company; and of itself or together with prior changes has the effect of transferring, directly or indirectly, ninety percent or more of the total ownership interest in the company within a period of three years.

(2) With respect to real estate acquired after February 16, 1986, a family farm corporation is an acquired company when, because of voluntary or involuntary dissolution, it ceases to be a family farm corporation or when, because of issuance or transfer of stock or because of issuance or transfer of stock or because of acquisition or transfer of assets that are devoted to the business of agriculture, it fails to meet the minimum requirements of a family farm corporation under this ordinance.

(3) Within thirty days after becoming an acquired company, the company shall present a declaration of acquisition with the recorder of each county in which it holds real estate for the affixation of documentary stamps and recording. Such declaration shall set forth the value of real estate holdings of the acquired company in such county. A copy of the Pennsylvania Realty Transfer Tax Declaration of Acquisition may be submitted for this purpose.

Section IX. Credits Against Tax.

(1) Where there is a transfer of a residential property by a licensed real estate broker which property was transferred to him within the preceding year as consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer.

(2) Where there is a transfer by a builder of residential property which was transferred to the builder within the preceding year as consideration for the purchase of new, previously unoccupied residential property, a credit for the amount of the tax paid at the time of the transfer to the builder shall be given to the builder toward the amount of the tax due upon the transfer.

(3) Where there is a transfer of real estate which is leased by the grantor, a credit for the amount of tax paid at the time of the lease shall be given the grantor toward the tax due upon the transfer.

(4) Where there is a conveyance by deed of real estate which was previously sold under a land contract by the grantor, a credit for the amount of tax paid at the time of the sale shall be given the grantor toward the tax due upon the deed.

(5) If the tax due upon the transfer is greater than the credit given under this section, the difference shall be paid. If the credit allowed is greater than the amount of tax due, no refund or carryover credit shall be allowed.

Section X. Extension of Lease.

In determining the term of a lease, it shall be presumed that a right or option to renew or extend a lease will be exercised if the rental charge to the leasee is fixed or if a method for calculating the rental charge is established.

Section XI. Proceeds of Judicial Sale.

The tax herein imposed shall be fully paid, and have priority out of the proceeds or any judicial sale of real estate before any other obligation, claim, lien, judgment, estate or costs of the sale and of the writ upon which the sale is made except the state realty transfer tax, and the sheriff, or other officer, conducting said sale, shall pay the tax herein imposed out of the first monies paid to him in connection therewith. If the proceeds of the sale are insufficient to pay the entire tax herein imposed, the purchaser shall be liable for the remaining tax.

Section XII. Duties of Recorder of Deeds.

(1) As provided in 16 P.S. Section 11011-6, as amended by Act of July 7, 1983 (P.L. 40, No. 21), the recorder of Deeds shall be the collection agent for the local realty transfer tax, including any amount payable to Worcester Township based on a redetermination of the amount of tax due by the Commonwealth of Pennsylvania of the Pennsylvania realty transfer tax, without compensation from Worcester Township.

(2) In order to ascertain the amount of taxes due when the property is located in more than one political subdivision, the recorder shall not accept for recording such a deed unless it is accompanied by a statement of value showing what taxes are due each municipality.

(3) On or before the tenth of each month, the recorder shall pay over to Worcester Township all local realty transfer taxes collected, less two percent for use of the county, together with a report containing the information as is required by the Commonwealth of Pennsylvania in reporting collections of the Pennsylvania realty transfer tax. The two percent commission shall be paid to the county.

(4) Upon a redetermination of the amount of realty transfer tax due by the Commonwealth of Pennsylvania, the

recorder shall rerecord the deed or record the additional realty transfer tax form only when both the state and local amounts and a rerecording or recording fee has been tendered.

Section XIII. Statement of Value.

Every document lodged with or presented to the recorder of deeds for recording, shall set forth therein and as a part of such document the true, full and complete value thereof, or shall be accompanied by a statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this Article. A copy of the Pennsylvania Realty Transfer Tax Statement of Value may be submitted for this purpose. The provisions of this subsection shall not apply to any excludable real estate transfers which are exempt from taxation based on family relationship. Other documents presented for the affixation of stamps shall be accompanied by a certified copy of the document and statement of value executed by a responsible person connected with the transaction showing such connection and setting forth the true, full and complete value thereof or the reason, if any, why such document is not subject to tax under this ordinance.

Section XIV. Civil Penalties.

(1) If any part of any underpayment of tax imposed by this article is due to fraud, there shall be added to the tax an amount equal to fifty percent of the underpayment.

(2) In the case of failure to record a declaration required under this article on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause, there shall be added to the tax five percent of the amount of such tax if the failure is for not more than one month, with an additional five percent for each additional month or fraction thereof during which such failure continues, not exceeding fifty percent in the aggregate.

Section XV. Lien.

The tax imposed by this ordinance shall become a lien upon the lands, tenements, or hereditaments, or any interest therein, lying, being situated, wholly or in part within the boundaries of Worcester Township, which lands, tenements, hereditaments or interest therein, are described in or conveyed by or transferred by the deed which is the subject of the tax imposed, assessed and levied by this ordinance, said lien to begin at the time when the tax under this ordinance is due and payable, and continue until discharge by payment, or in

accordance with the law, and the solicitor is authorized to file a municipal or tax claim in the Court of Common Pleas of Montgomery County, in accordance with the provisions of the Municipal Claims and Liens Act of 1923, 53 P.S. Section 7101, et seq., its supplements and amendments.

Section XVI. Enforcement.

All taxes imposed by this ordinance together with interest and penalties prescribed herein, shall be recoverable as other debts of like character are recovered.

Section XVII. Regulations.

The Recorder of Deeds is charged with enforcement and collection of tax and is empowered to promulgate and enforce reasonable regulations for enforcement and collection of the tax. The regulations which have been promulgated by the Pennsylvania Department of Revenue under 72 P.S. Section 8101-C et seq. are incorporated into and made a part of this ordinance.

Section XVIII. Severability.

Should any section, subsection, sentence, clause or phrase of this ordinance be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of the ordinance in its entirety or of any part thereof other than that declared to be invalid.

Section XIX. Effective Date. This ordinance shall be effective , 1987.

Adopted as a ordinance of Worcester Township this 13th day of April , 1987.

ATTEST:

WORCESTER TOWNSHIP


Secretary

By: 
Chairman

ORDINANCE NO. 99

WORCESTER TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA

AN ORDINANCE ASSESSING CHARGES ON ALL NEW
CONSTRUCTION FOR RESIDENTIAL, COMMERCIAL
INDUSTRIAL AND OTHER APPROVED USES IN
WORCESTER TOWNSHIP, TO CREATE A FUND FOR PAYMENT
OF THE COST OF MUNICIPAL FACILITIES AND SERVICES
REQUIRED BY THE DEMANDS OF FUTURE RESIDENTIAL,
COMMERCIAL, INDUSTRIAL AND OTHER APPROVED DEVELOPMENT

SECTION I. Declaration of Legislative Intent.

By this Ordinance, the Board of Supervisors of Worcester Township intends to serve the purposes authorized by Clause LXII, Section 702 of Article VII of the Act of May 1, 1933, P.L. 103, as added by the Act of August 27, 1963, P.L. 1280, Section 1, known as the Second Class Township Code. In furtherance thereof, the provisions of this Ordinance are deemed expedient and necessary for the proper management, care and control of Worcester Township and its finances, and the maintenance of peace, good government and welfare of Worcester Township, and its trade, commerce and manufacturers.

SECTION II. Legislative Findings.

1. Worcester Township has not experienced sufficient land development to impact adversely on the cost of required municipal facilities and services, and tax revenues and user charges have in general been sufficient to enable payment of the

cost of municipal facilities and services required to accommodate public demand.

2. The residents, taxpayers and users of municipal facilities and services in Worcester Township have contributed significant funds in the form of taxes and user charges toward the cost of existing municipal facilities and services, which represent a substantial and incalculable investment in existing municipal facilities and services.

3. Worcester Township is experiencing increased demand for development of ground causing strain on tax revenues and user charges at existing levels, and impairing the ability of taxpayers, residents and users to bear the cost of increased demand for municipal facilities and services.

4. Equitable considerations require that future residents and users of existing municipal facilities and services contribute toward the investment already made in those facilities and services.

5. The level of existing municipal facilities and services is adequate to meet the needs of the residents and users of municipal facilities and services in Worcester Township. Additional municipal facilities and services caused by future development will be of little, if any, benefit to the existing residents and users in Worcester Township. Equitable considerations require that future residents and users of municipal facilities and services in Worcester Township bear their fair

share of the increased cost of additional municipal facilities and services caused by future development.

6. Sound fiscal policy and the administration of good government in Worcester Township limits imposition of taxes and user charges to the yearly actual cost of municipal facilities and services. Accumulation of large financial reserves for future capital expenditures unjustly exacts unneeded current funds from taxpayers and users. Municipal borrowing unnecessarily increases the cost of government by the amount of debt service and is to be avoided unless deemed absolutely necessary to meet an existing public need.

SECTION III. Definitions.

As used herein, the following words and phrases shall have the meanings indicated:

1. "Municipal Facilities" - roads and bridges, the resurfacing, replacement and widening thereof, equipment required to maintain roads and bridges, traffic signals curbs and sidewalks, the township building and the road maintenance building and all necessary expansions thereof, office equipment and furnishings, parks and attendant recreational facilities, open space, storm water drainage systems, fire fighting equipment and ambulance service equipment, all other capital equipment and facilities required to deliver municipal services.

2. "Municipal Services" - administration and administrative personnel, street light service, fire fighting service

and ambulance service, fire hydrant service, highway maintenance and highway maintenance and personnel, all other municipal services authorized by the Pennsylvania Second Class Township Code.

3. "Municipal Facilities and Services Fund" - the fund to be established and maintained from the charges imposed and paid under the requirements of this Ordinance.

4. "Dwelling Unit", "Residential", "Commercial", "Industrial" and "Other Approved Uses" shall have the meanings as defined and authorized by the Worcester Township Zoning Ordinance.

5. "User" - any member of the public who uses or may have occasion to use municipal facilities and services as defined herein.

SECTION IV. Imposition of Charges for Municipal Facilities and Services.

1. In addition to the fees required under the provisions of the Worcester Township Fee Schedule, there is hereby imposed a charge of Five Hundred Dollars (\$500.00) upon every residential dwelling unit to be constructed for which a final building permit is issued after the effective date of this Ordinance pursue it to a subdivision of land or land development for residential use approved under the provisions of the Worcester Township Subdivision Ordinance and the Worcester Township Zoning Ordinance.

2. In addition to the fees required under the pro-

visions of the Worcester Township Fee Schedule, there is hereby imposed a charge of Five Hundred Dollars (\$500.00) upon the first Ten Thousand (10,000) square feet of floor area or equivalent addition of every building or addition to be constructed for commercial, office, industrial or other uses for which a final building permit is issued after the effective date of this Ordinance pursue it to the provisions of the Worcester Township Zoning Ordinance and the Worcester Township Subdivision Ordinance. An additional charge of Five Hundred Dollars (\$500.00) is hereby imposed for each additional Ten Thousand (10,000) square feet, or portion thereof, of floor area for every such building.

3. Where due to unusual circumstances, the requirements of this Ordinance are deemed not to be applicable or inappropriate, as determined by regulations adopted by the Township Supervisors, the charge hereby imposed may be waived, substantially modified, or substituted by other contributions in lieu thereof if the recited purposes of this Ordinance will be better fulfilled under the circumstances.

4. The charges hereby imposed shall be paid to Worcester Township prior to the issuance of final building permits.

SECTION V. Municipal Facilities and Services Fund.

Monies paid for the charges imposed by this Ordinance shall be paid into a special fund to be designated "Municipal Fa-

cilities and Services Fund of Worcester Township," which shall be held and invested by the Township Supervisors and expended solely for payment of the cost of municipal facilities and services as are determined to be necessary to serve the purpose and intent of this Ordinance pursue it to regulations adopted by the Township Supervisors.

SECTION VI. Severability.

If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid by a court of competent jurisdiction, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Ordinance. It is hereby declared as the intent of the Board of Supervisors of Worcester Township that this Ordinance would have been adopted at such unconstitutional, illegal or invalid sentence, clause, section, or part thereof, not been included herein.

ADOPTED as an Ordinance of Worcester Township by the Worcester Township Board of Supervisors in public meeting held this 9 day of November 1987.

ATTEST:


Secretary

WORCESTER TOWNSHIP
BOARD OF SUPERVISORS

BY: 
Chairman