

OFFICIAL  
TOWNSHIP OF HAYCOCK  
ORDINANCE NO. //

AN ORDINANCE - Imposing a tax for general revenue purposes by providing for the assessment, levy and collection of a one percent (1%) tax for general revenue purposes on the sale, transfer, conveyance or assignment of lands, tenements or hereditaments or any interest therein situate partly or wholly within the Township of Haycock, Bucks County, Pennsylvania; and conferring upon certain Township officers and tax collectors duties in relation thereto, and providing for certain exemptions and penalties.

BE IT ENACTED by the Board of Supervisors of the Township of Haycock, Bucks County, Pennsylvania, and it is hereby RESOLVED by the same in pursuance of the authority granted by the Act of the General Assembly of Pennsylvania approved the 25th day of June, 1947, P.L. 1145 and its several amendments, relating thereto as follows, to wit:

SECTION 1. It is necessary in the judgment of the Board of Supervisors of the Township of Haycock, Bucks County, Pennsylvania, to impose the tax hereinafter set forth, in order to provide additional revenue for general township purposes to meet the costs and expenses incident to the conduct of the activities and functions of the Township government. It is estimated that the revenue to be derived from said tax will be the sum of One Thousand Five Hundred (\$1,500.00) Dollars.

SECTION 2. On every transaction or privilege arising therefrom, whereby any lands, tenements or hereditaments or interest therein, lying, being and situate wholly or in part within the Township of Haycock, shall be granted, bargained, sold or otherwise conveyed, including the transfer of any equitable interest in said premises and including the execution and delivery of any indenture, deed, assignment or transfer thereof (except by lease) during the year beginning on the first day of January, 1966 and ending on the first day of January, 1967,

a tax for said general revenue purposes at the rate of One (\$1.00) Dollar on every one hundred dollars of the total valuation or consideration therefor, and on any fractional part of one hundred dollars at the rate of one per cent (1%) thereof, is hereby imposed, levied and assessed against the grantor or persons selling, transferring or assigning the same under any such deed, indenture or agreement, during the said year, the same being at the rate of one per centum (1%) on the said consideration based on each one hundred dollars with fractions of one hundred dollars to be paid at the same rate, to wit, one per cent (1%). PROVIDED that in case of any lands, tenements or hereditaments or any interest therein located partly within and partly without the boundaries of the said Township, such tax is imposed, levied and assessed only on the value of that portion of such land, tenements, hereditaments or interest therein lying within the boundaries of said Township. No tax shall be imposed, however, where the actual consideration is less than One Hundred Dollars ( \$100.00). PROVIDED, FURTHER, however, that this tax shall be collectable only at the rate of one-half of one per centum ( $\frac{1}{2}$  of 1%) on the said considerations based on each one hundred dollars with fractions of one hundred dollars to be at the same rate, to wit, one per cent (1%) during the period from January 1, 1966 to December 31, 1966, if the School District of the Township of Haycock shall levy and collect a similar tax on any transaction or privilege during said period.

SECTION 3. The tax on such transfers hereinbefore provided for, shall be paid by the grantor, seller or transferrer or other person, beneficially interested therein as either legal or equitable owner immediately prior to said transfer. Said tax shall become due and payable immediately on the execution and delivery of said instrument conveying said title; provided that in any transaction or privilege where the grantee or purchaser or other person beneficially

interested is a community chest fund, foundation, corporation or society organized or existing solely for charitable, religious or educational purposes, or trustee of said organization existing solely for such purposes, in which case the same shall not be taxable, nor shall the following be taxable: Wills, mortgages, transfers between nonprofit industrial development agencies and industrial corporations purchasing from them, any transfers to nonprofit industrial development agencies, and transfers between husband and wife, transfers between persons who were previously husband and wife but who have since been divorced provided such transfer is made within three months of the date of the granting of the final decree in divorce, and 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, transfers between parent and child or the spouse of such a child or between parent and trustee for the benefit of a child or the spouse of such child, by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises, correctional deeds without consideration, transfers to the United States, the Commonwealth of Pennsylvania, or to any of their instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings, or reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments provided said reconveyance is made within one year from the date of condemnation, leases, a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of

the debt, or a transfer by the owner of previously occupied residential premises to a builder of new residential premises when such previously occupied residential premises is taken in trade by such builder as part of the consideration from the purchaser of a new previously unoccupied residential premises any transfer from a purchase money mortgagor to the vendor holding the purchase money mortgage whether pursuant to a foreclosure or in lieu thereof, or conveyances to municipalities, townships, school districts and counties pursuant to acquisition by municipalities, townships, school districts and counties of tax delinquent properties at sheriff sale or tax sale. It shall be the duty of all grantors, purchasers or other persons beneficially interested as aforesaid or acquiring title thereto of any real estate or interest therein, and also every person upon whom this Ordinance imposes a tax, to forthwith report unto the said Board of Supervisors of the Township of Haycock, either to its Secretary or Treasurer therein, the true consideration, and for the seller, grantor or transferrer to pay said tax unto the said Township of Haycock or its duly authorized officer aforesaid, or agent; it being understood that this tax is payable immediately upon the vesting of said title or transfer of said property.

SECTION 4. A penalty is hereby provided for the violation of the provisions of this Ordinance to be at the rate of six (6%) per cent on all unpaid taxes to be collectible in the same manner as the township taxes are collectible under the laws of Pennsylvania.

SECTION 5. The several sections and provisions of this Ordinance shall be considered as separable and should any section or part thereof be declared unconstitutional, illegal or for any reason unenforceable, the said decision or finding shall in no wise invalidate such sections or provisions which would otherwise be valid, or effect in any manner

the validity of sections or provisions not so held to be invalid.

ENACTED AND ORDAINED into a law this            day of            A.D. 1965.

HAYCOCK TOWNSHIP BOARD OF SUPERVISORS

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William F. Snyder

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Franklin J. Reichenbach

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