

ORDINANCE NO. 104

AN ORDINANCE OF THE TOWNSHIP OF HAYCOCK, BUCKS COUNTY, PENNSYLVANIA AMENDING ORDINANCE NO. 54 OF THE TOWNSHIP OF HAYCOCK, BUCKS COUNTY, BY ESTABLISHING INTEREST ON DELINQUENT PAYMENTS OF REALTY TRANSFER TAX.

WHEREAS, Section 1506 (53 P.S. §66506) of the Pennsylvania Second Class Township Code provides that the Board of Supervisors of Haycock Township (the “Board of Supervisors”) may adopt ordinances necessary for the proper management, care and control of the township and its finances;

WHEREAS, Section 6902 of the Local Tax Enabling Act provides the Board of Supervisors with the authority to levy, assess, and provide for the collection of a tax on the transfer of an interest in real estate (53 P.S. §6902);

WHEREAS, the Board of Supervisors on or about December 18, 1986, duly adopted Ordinance No. 54, providing for the payment of realty transfer tax;

WHEREAS, Section 1601 of the Second Class Township Code provides that the Board of Supervisors may adopt ordinances in which general or specific powers of the township may be exercised, and, by the enactment of subsequent ordinances, the Board of Supervisors may amend, repeal or revise existing ordinances (53 P.S. §66601);

WHEREAS, the Board of Supervisors finds it is in the interest of the Township and its citizens to revise and update the regulations concerning realty transfer tax to establish interest on the delinquent payment of realty transfer taxes; and

NOW THEREFORE, in consideration of the foregoing, be it **ENACTED** and **ORDAINED** by the Board of Supervisors of Haycock Township, Bucks County, Pennsylvania, as follows:

SECTION 01: Section Two of Ordinance No. 54 of the Haycock Township Code titled **“IMPOSITION OF TAX; INTEREST.” IS AMENDED TO OMIT SUBSECTION (d) AND TO ADD A NEW SUBSECTION (d) STATING AS FOLLOWS:**

“Any tax imposed under Section 104 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 02: PARTIAL REPEALER

All other provisions of the Code of Ordinances of the Township of Haycock, as amended, shall remain in full force and effect. All other ordinances or provisions of the Code of Ordinances of the Township of Haycock inconsistent herewith or in conflict with any of the terms hereof are, to the extent of said inconsistencies or conflicts, hereby specifically repealed.

SECTION 03: SAVINGS CLAUSE

In the event any portion of this Ordinance is determined by a court of jurisdiction to be unconstitutional or unenforceable, it shall not affect any of the other provision of this Ordinance or of the Code of Ordinances of the Township of Haycock. All other provisions of the Code of Ordinances of the Township of Haycock and this Ordinance shall remain in full force and effect.

SECTION 04: EFFECTIVE DATE

All provisions of this Ordinance shall be in force and effect five days after approval and adoption.

ORDAINED AND ENACTED this _____ day of _____, 2006.

**HAYCOCK TOWNSHIP
BOARD OF SUPERVISORS**

By: _____
Kathleen M. Babb, Chair

ATTEST:

Nancy M. Yodis, Secretary

By: _____
Michael Lennard, Vice Chair

By: _____
Henry Depue