

ORDINANCE NO. 67-3

AN ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF A TAX UPON THE TRANSFERS OF TITLES OF REAL ESTATE, FOR GENERAL TOWNSHIP PURPOSES, UNDER THE AUTHORITY OF THE ACT OF DECEMBER 31, 1965 (ACT NO. 511), AT THE RATE OF ONE-HALF OF ONE PERCENT. OF THE CONSIDERATION THEREOF; PROVIDING FOR THE COLLECTION THEREOF AND PRESCRIBING PENALTIES FOR VIOLATION.

The Township of Hilltown hereby ordains as follows, under the authority of the Act of December 31, 1965 (Act No. 511), its supplements and amendments.

SECTION 1. That a tax is hereby levied, assessed and imposed upon the transfers of titles of real estate situate in Hilltown Township which transfers shall be evidenced by a deed or other instrument conveying title, which shall be recorded in the Office of the Recorder of Deeds in and for Bucks County and indexed in the grantors' index therein, for general township purposes, at the rate of one-half of one percent. of the consideration or sales price involving each such transfer.

SECTION 2. The tax shall be paid by the grantor prior to the delivery of the deed to the grantee and prior to the recording of the deed.

SECTION 3. Glenn M. Moyer, at 72 North Main Street, Doylestown, Pennsylvania, is hereby appointed as the collector of this tax, and he is duly authorized to acknowledge receipt of said tax on the deed prior to its recording. The compensation

of the said collector is hereby fixed at two percent. of all transfer taxes so collected.

SECTION 4. The said Glenn M. Moyer shall give bond to the Board of Supervisors of Hilltown Township in the sum of One Thousand Dollars (\$1,000.00), conditioned for the faithful performance of his duties, and he shall account monthly to the secretary of the said Board of Supervisors for all taxes so collected.

SECTION 5. The Recorder of Deeds of Bucks County shall not permit any deed or instrument conveying title to real estate situate in Hilltown Township, which shall ultimately be indexed in the grantors' index, to be recorded, unless the deed or other instrument conveying title shall show evidence of the payment of this tax.

SECTION 6. In the event that the consideration is less than One Hundred Dollars (\$100.00), including any liens or encumbrances of record at the time the conveyance is made, or in the event that the transfer is a gift, or in the event that the grantee is not paying any consideration for the deed or other instrument to the grantor, or in the event that the transaction falls within any of the exemptions specified in section 2(1) of "The Local Tax Enabling Act", Act No. 511 of 1965, no tax will be imposed; and the collector of the tax shall so certify on the deed, and in that event, the Recorder of Deeds shall accept the

deed or other instrument for recording.

SECTION 7. In the event that any title shall be transferred without the payment of the said tax, the Board of Supervisors shall have the same right to collect the tax as provided by law for the collection of other taxes. In addition thereto, all unpaid taxes shall be and shall remain a lien on the real estate and return therefor shall be made to the County Treasurer in the name of the then present owner of the real estate in the same manner as other unpaid taxes on real estate are returned to the County Treasurer for collection.

SECTION 8. This ordinance shall become effective the first day of January, 1968.

SO ENACTED AND ORDAINED this *16th* day of
Dec., A.D., 1967.

HILLTOWN TOWNSHIP SUPERVISORS

Elmer S. Hockman

Paul Frankenburg

Arthur M. Oyer