

**DELTA BOROUGH  
YORK COUNTY, PENNSYLVANIA**

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**ORDINANCE NO. 2007-01**

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**AN ORDINANCE BY DELTA BOROUGH AMENDING THE REALTY TRANSFER TAX OF JUNE 4, 1962, ENACTING A REALTY TRANSFER TAX, AND OTHER TAX RELATED PROVISIONS PURSUANT TO ARTICLE XI-D OF THE TAX REFORM CODE OF 1971, AND AUTHORIZING THE DEPARTMENT OF REVENUE OF THE COMMONWEALTH OF PENNSYLVANIA TO DETERMINE, COLLECT AND ENFORCE THE TAX, INTEREST AND PENALTIES, REPLACING THE REAL ESTATE TRANSFER TAX ORDINANCE OF JUNE 4, 1962**

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**BE IT ORDAINED AND ENACTED**, and it is hereby ordained an enacted that Council of the Borough of Delta, York County, Pennsylvania, is amending the Real Estate Transfer Tax Ordinance of June 4, 1962, in its entirety to read as follows:

**SECTION 1: Imposition of Tax.** Delta Borough adopts the provisions of Article XI-D of the Tax Reform Code of 1971 and imposes a realty transfer tax as authorized under that Article subject to the rate limitations therein. The tax imposed under this Section shall be at the rate of one-half of one percent (1/2%) of the value of the selling price or consideration of real property, or interest in such real property, transferred, situate within the Borough of Delta, involved in such transfer. This Realty transfer tax shall be collected by the York County Recorder of Deeds.

**SECTION 2: Liability.** The tax imposed by this Ordinance shall be paid by the transferor or transferors, grantor or grantors, prior to the delivery of the deed or instruments transferring the real property, or of any interest in real property; the transferee or transferees, if the tax be not paid by the transferor or transferors prior to the delivery of the deed or instrument of conveyance of the real property, or of any interest in real property, shall remain liable for any unpaid realty transfer taxes imposed by virtue of this Ordinance. The tax levied, imposed and assessed by this Ordinance shall be and remain a lien on the real property, or of any interest in real property, transferred until such tax be paid.

**SECTION 3: Exceptions.** The exceptions from the levying, assessment and collection of this realty transfer tax by a borough set forth in Section 2(1) of The Local Tax Enabling Act, 53 P.S. § 6902(1), or any amendment or restatement thereof, are hereby incorporated herein and shall apply to the realty transfer tax imposed by this Ordinance.

**SECTION 4: Administration.** The tax imposed under Section 1 and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511, as amended, known as "The Local Tax Enabling Act"; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, Delta

Borough , pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. § 8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest and penalties.

**SECTION 5: Interest.** Any tax imposed under Section 1 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 one-half (1/2) of one (1%) percent per month until the tax is collected.

**SECTION 6: Duration.** This realty transfer tax shall continue in full force on a calendar year basis without annual reenactment unless the rate of this tax is hereinafter changed; and if this realty transfer tax is included within any annual tax ordinance for Delta Borough, such inclusion will not constitute a reenactment of this Ordinance but only a recognition of its continuing in force.

**SECTION 7: Proof of Payment.** The payment of the tax levied and assessed by this Ordinance shall be evidenced by a stamped impression affixed to the deed or instrument of transfer, or by a notation on the deed or instrument of transfer, by the collector of the tax, indicating that the tax has been paid.

**SECTION 8: Penalty.** Any person, firm, or corporation who shall neglect or refuse to comply with any of the terms or provisions of this Ordinance, or of any regulations or requirements pursuant thereto and authorized thereby, in addition to the other penalties provided by law, upon conviction before a District Magistrate, or other proper official, shall be sentenced to pay a fine not exceeding three hundred (\$300.00) dollars and costs of prosecution for each such offense, or to undergo imprisonment for not more than thirty (30) days or both.

**SECTION 9: Severability.** The provisions of this Ordinance are severable. In any event that any provision, section, sentence, clause or part of this Ordinance shall be held unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of this Ordinance. It is hereby declared to be the intent of Delta Borough that such remainder of the Ordinance shall be and shall remain in full force and effect.

**SECTION 10: Repealer.**

- (a) As of the effective date of this ordinance, Delta Borough Realty Transfer Tax Ordinance adopted on June 4, 1962 is repealed.
- (b) The repealed ordinances enumerated in subsection (a) remain effective for documents that became subject to tax prior to the effective date of Ordinance.

**SECTION 11: Effective Date.** The provisions of this ordinance shall become effective on and be applicable to any document made, executed, delivered, accepted or presented for recording on or after December 31, 2006

**ENACTED AND ORDAINED** this 29<sup>th</sup> day of January 2007.

**Attest:**

**DELTA BOROUGH COUNCIL**

\_\_\_\_\_  
**Secretary**

By: \_\_\_\_\_  
**President**

**Approved this 29<sup>th</sup> day of January, 2007.**

By: \_\_\_\_\_  
**Mayor**