GREENWICH TOWNSHIP BERKS COUNTY, PENNSYLVANIA

ORDINANCE NO. 2007 - 1

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF GREENWICH TOWNSHIP, BERKS COUNTY, PENNSYLVANIA ENACTING A REALTY TRANSFER TAX AND OTHER TAX-RELATED PROVISIONS PURSUANT TO ARTICLE XI-D OF THE TAX REFORM CODE OF 1971, AS AMENDED BY ACT 40 OF 2005, AND AUTHORIZING THE DEPARTMENT OF REVENUE OF THE COMMONWEALTH OF PENNSYLVANIA TO DETERMINE, COLLECT, AND ENFORCE DELINQUENT PAYMENTS OF REALTY TRANSFER TAX

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Board of Supervisors of the Township of Greenwich, Berks County, Pennsylvania, and it is hereby ENACTED AND ORDAINED by the authority of the same as follows:

SECTION 1. Section 3 of Ordinance No. 117, regarding realty transfer tax, as amended, of the Township of Greenwich, Berks County, Pennsylvania, is hereby amended and restated in its entirety so as to hereafter read as follows:

"Section 3. Greenwich Township adopts the provisions of Article XI-D of the Tax Reform Code of 1971, as amended by Act 40 of 2005, and imposes and readopts its Realty Transfer Tax as authorized under that Article, subject to the provisions and rate limitations therein. The tax imposed under this section shall be at the rate of one percent (1.0%)."

SECTION 2. Section 10 of Ordinance No. 117, regarding realty transfer tax, as amended, of the Township of Greenwich, Berks County, Pennsylvania, is hereby amended and restated in its entirety so as to hereafter read as follows:

"Section 10. The Realty Transfer Tax set forth in Section 3 above, 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, however, that if the correct amount of the tax is not paid by the last date prescribed by timely payment, Greenwich Township, 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."

SECTION 3. Repealer. Any ordinance or resolutions or parts of ordinances or resolutions, insofar as they are mutually contradictory herein, be and the same are

hereby repealed; provided, however, that the term of all other ordinances or resolutions or parts thereof shall be interpreted in a manner consistent with this Ordinance. The repealed resolutions or ordinances, or parts thereof enumerated herein remain effective for documents that became subject to the tax prior to the effective date of this Ordinance.

SECTION 4. Severability. If any sentence, clause, section or part of this Ordinance is found to be unconstitutional, illegal, or invalid, 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 Greenwich Township that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been included herein.

SECTION 5. <u>Effective Date</u>. This Ordinance shall become effective in accordance with law.

DULY ENACTED AND ORDAINED into law this 2 nd day of 2007 by the Board of Supervisors of the Township of Greenwich, Berks County, Pennsylvania.

BOARD OF SUPERVISORS OF GREENWICH TOWNSHIP

Chairman (Vice)

I certify that this is a true and correct copy of an Ordinance adopted by the Board of Supervisors of Greenwich Township, Berks County, Pennsylvania on July 2007.

Township Secretary

SEAL