
TITLE THREE - TAXATION

- Article 311. Realty Transfer Tax
 - Article 313. Earned Income Tax
 - Article 315. Per Capita Tax
 - Article 317. Emergency and Municipal Services Tax
 - Article 319. Real Estate Tax
 - Article 320. Real Estate Tax Discounts and Penalties
 - Article 321. Local Economic Revitalization Tax Assistance
 - Article 322. Payment of Delinquent Taxes, Assessments, Penalties,
and User Charges from Fire Insurance Proceeds
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ARTICLE 311 Realty Transfer Tax

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|--------------------------|-----------------|
| 311.01 Imposition of Tax | 311.03 Interest |
| 311.02 Administration | 311.04 Payment |
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CROSS REFERENCES

Finance Director: Article 117

311.01 IMPOSITION OF TAX

The City of Franklin hereby 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 (1%) percent. (Ord. 4 of 2008, Sect. 1; Passed Finally 04-07-2008)

311.02 ADMINISTRATION

The tax imposed under Section 311.01 of this Ordinance, 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, the City of Franklin, 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. (Ord. 4 of 2008, Sect. 1; Passed Finally 04-07-2008)

311.03 INTEREST

Any tax imposed under Section 311.01 of this Ordinance 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 Liens Act." The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth of Pennsylvania 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 Liens Act for tax claims. (Ord. 4 of 2008, Sect. 1; Passed Finally 04-07-2008)

311.04 PAYMENT

The payment of the tax imposed by this Article shall be made to the Finance Director, or his duly authorized agent, or such other person or collectors as the Council of the City of Franklin shall from time to time by appropriate action designate. (Ord. 4 of 2008, Sect. 1; Passed Finally 04-07-2008)