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ORDINANCE NO. _____ of 2007

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF SOUTH BUFFALO ENACTING A REALTY TRANSFER TAX AND OTHER TAX RELATED PROVISIONS PURSUANT TO ARTICLE XI-D OR 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.

WHEREAS, the Department of Revenue requires the enactment of an appropriate ordinance by municipalities electing the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect the Realty Transfer Tax and enforce the tax, interest and penalties.

NOW THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Supervisors of the Township of South Buffalo, Armstrong County, Pennsylvania, and it is hereby ordained by and with the authority of the same:

SECTION 1. IMPOSITION OF TAX

The Board of Supervisors of the Township of South Buffalo adopts the provisions of Article XI-S 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.

SECTION 2. 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 "The Local Tax Enabling Act")