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September 26, 2007

Barbara Ryzner, Secretary
Alexandria Borough
P. O. Box 291
Alexandria , PA 16611

Dear Barb:

Enclosed is the Ordinance by which the Borough Council will enact the revised Transfer Tax Ordinance in order to have the Department of Revenue collect any delinquent interest.

The Ordinance was advertised to be acted upon by the Council at the October 8th meeting.

If there are any questions, please let me know.

Very truly yours,

GILL AMON MAN :
BY 

Sept D. Gill

SDG/jc
Enclosure

ORDINANCE NO. 2007-2

An Ordinance by Alexandria Borough 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.

Section 1. Imposition of Tax.

Alexandria Borough adopts the provisions of Article XI-D of the Tax Return 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%} per cent.

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 Local Tax Enabling Act"); provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, Alexandria Borough, pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. Section 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 3. 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 (PL. 207, No. 153) (53 P. S. Sections 7101, et seq.), as amended, known as "The Municipal Claims and Tax Liens Act". The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in Section 806 of the Act of April 9, 1929 {P. L. 343, No. 176} (72 P. S. Section 806), as amended, known as "The Fiscal Code", or the maximum

interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

Section 4. Repeal.

(a) All ordinances or parts of ordinances that are inconsistent herewith shall be and the same expressly are repealed.

(b) The repealed ordinances or parts thereof enumerated in subsection (a) remain effective for documents that became subject to tax prior to the effective date of this ordinance.

Section 5. 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 October 8, 2007.

DULY ENACTED AND ORDAINED, this 8th day of October, 2007 by the Council of Alexandria Borough in lawful session duly assembled.

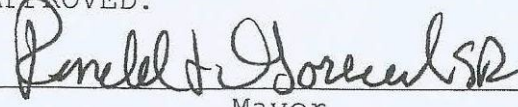
ALEXANDRIA BOROUGH
Huntingdon County, Pennsylvania
BY

President

ATTEST:


Secretary

APPROVED:


Mayor