

**AN AMENDMENT TO THE ORDINANCE OF THE TOWNSHIP OF LEWIS,  
UNION COUNTY, PENNSYLVANIA, AMENDING THE  
LOCAL REAL ESTATE TRANSFER TAX ORDINANCE #99-1.**

**IT IS HEREBY ORDAINED AND ENACTED** by the Supervisors of Lewis Township, Union County, Pennsylvania, that various sections of the Local Real Estate Transfer Tax Ordinance are amended as follows:

1. Section 4(d) of the Local Real Estate Transfer Tax Ordinance – Imposition of Tax: Interest is amended as follows:

Any tax imposed under Section 4 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 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. §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.

2. Section 16 of the Local Real Estate Transfer Tax Ordinance – Enforcement is amended as follows:

2.1 The title of Section 16 shall be changed from "Enforcement" to "Administration".

2.2 The tax imposed under Section 4 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, Lewis Township, Union County, Pennsylvania, 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.

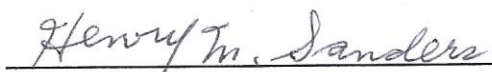
**ENACTED and ORDAINED** as an Amendment to Ordinance No. 99-1 of Lewis Township, Union County, Pennsylvania, this 5th day of AUGUST, 2006.

ATTEST:

  
Karen L. Watters, Secretary

**TOWNSHIP OF LEWIS**

By:

  
Henry M. Sanders, Chairman