

**ORDINANCE NO. 1639**

**AN ORDINANCE OF THE TOWN OF GREENVILLE, MERCER COUNTY, PENNSYLVANIA, AMENDING THE CODE OF ORDINANCES OF THE TOWN OF GREENVILLE, CHAPTER 491, THEREOF ENTITLED "TAXATION", TO CHANGE THE RATE FOR REALTY TRANSFER TAX**

**BE IT ENACTED AND ORDAINED** by the Council of the Town of Greenville, Mercer County, Pennsylvania, it is hereby enacted and ordained by the authority of the same as follows:

**SECTION 1:** Section 491-20 of Article IV of Chapter 491, Taxation, of the Code of the Town of Greenville, is hereby amended to change the rate of 1.5% to 2.0% to read as follows:

§491-20. Imposition of Tax.

Every person who makes, executes, delivers, accepts or presents for recording any document or in whose behalf any document is made, executed, delivered, accepted or presented for recording, shall be subject to pay for and in respect to the transaction or any part thereof, a tax at the rate of two percent (2.0%) of the value of the real estate represented by such document, which tax shall be payable at the earlier of the time the document is presented for recording or within thirty (30) days of acceptance of such document or within thirty (30) days of becoming an acquired company. The grantor, grantors, lessor, lessors, transferor and transferors shall be jointly and severally liable with the grantee, grantees, lessee, lessees, transferee and transferees respectively, for the payment of the tax. The payment of the tax imposed herein shall be evidenced by the affixing of an official stamp or writing by the Recorder of Deeds whereon the date of the payment of the tax, amount of the tax and the signature of the collecting agent shall be set forth. As authorized by Section 3(g) of the Home Rule Charter and Optional Plans Law, 53 P.S. §1-302, it is the intent of this Part 3 that the rate of tax imposed herein by the Municipality on a person or transfer shall be one. five percent (1.5%) and by the School District on a person or transfer shall be one-half of a percent (.5%) for a total of two percent (2.0%) and that this rate of two percent (2.0%) shall not be subject to the limitations of Section 8 of the Local Tax Enabling Act, 53 P.S. §6901 et. seq. If any other political subdivision has imposed or hereinafter shall impose such tax on the same person or transfer, the rate of tax levied by the Municipality herein shall remain at one. five percent (1.5%) and shall not be reduced.

**SECTION 2:** Effective date.

This ordinance shall become effective March 1, 2024.

**SECTION 3:** All other provisions of the said Code of Ordinances of the Town of Greenville, not inconsistent herewith shall remain in full force and effect.

**ENACTED AND ORDAINED** into law by the Council of the Town of Greenville this 27<sup>th</sup> day of November 2023.

Attest:

TOWN OF GREENVILLE

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Jasson W. Urey  
Town Manager

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Paul R. Hamill  
Mayor