## CITY OF HERMITAGE MERCER COUNTY, PENNSYLVANIA

## **ORDINANCE NO.** \_\_11\_\_ - 2025

AN ORDINANCE OF THE CITY OF HERMITAGE, MERCER COUNTY, PENNSYLVANIA, AMENDING CHAPTER XXIV, TAXATION, SPECIAL, PART 3, REALTY TRANSFER TAX, INCREASING THE REAL ESTATE TRANSFER TAX BY ONE HALF PERCENT (.5%).

WHEREAS, Pennsylvania law permits local municipalities to enact a Local Real Estate Transfer Tax, 72 P.S. § 8101-D, et. seq., at a rate subject to the limitations of the Local Tax Enabling Act, 53 P.S. § 6924.311;

WHEREAS, the City of Hermitage ("City") is permitted to exceed the tax limitation provided by the applicable statutes through its home rule powers;

**WHEREAS,** the Hermitage Board of Commissioners desires to increase the City's Local Real Estate Transfer Tax to provide additional revenues for the maintenance of, and improvements to, City infrastructure.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF HERMITAGE, MERCER COUNTY, PENNSYLVANIA, AND THE CITY OF HERMITAGE HEREBY ORDAINS AND ENACTS BY THE AUTHORITY OF THE SAME AS FOLLOWS:

SECTION 1. AMENDMENT OF CHAPTER XXIV, PART 3, SECTION 302. Chapter XXIV, Part 3, Section 302 of the Hermitage Code of Ordinances is hereby amended to read as follows:

The City of Hermitage hereby adopts the provisions of Article XI-D of the Tax Reform Code of 1971, the Local Real Estate Transfer Tax, 72 P.S. § 8101-D, et. seq., to impose an additional tax on all transfers of real property or interests in property located within the City of Hermitage to the extent permitted therein, and which shall be administered, collected and enforced pursuant to the Local Tax Enabling Act, 53 P.S. § 6901, et seq., at the rate of one and one half percent (1.5%), as authorized by the Home Rule Charter and Optional Plans Law of 1972, as amended, 53 Pa.C.S. § 2901, et seq. The total tax imposed by Sections 301 and 302 shall be two and one half percent (2.5%), which only may be reduced by .5% if the school district in which the subject property is located shall also impose a tax upon the transaction.

**SECTION 2. REPEALER.** All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

**SECTION 3. SEVERABILITY.** The provisions of this Ordinance shall be severable and, if any of the provisions hereof shall be held unconstitutional, void or otherwise unenforceable, such shall not affect the validity of any of the remaining provisions of said Ordinance.

**SECTION 4. EFFECTIVE DATE.** The provisions of this ordinance shall become effective January 1, 2026.

HERMITAGE ORDAINS AND ENACTS AND IT IS HEREBY ORDAINED AND ENACTED FINALLY INTO LAW BY THE BOARD OF COMMISSIONERS OF THE CITY OF HERMITAGE THIS 18TH DAY OF DECEMBER, 2025.

ATTEST:

CITY OF HERMITAGE BOARD OF COMMISSIONERS

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Duane Piccirilli, President

Gary Hinkson, Secretary