

**CITY OF SHARON
MERCER COUNTY, PENNSYLVANIA**

ORDINANCE NO. 15-2025

AN ORDINANCE OF THE CITY OF SHARON, MERCER COUNTY, PENNSYLVANIA, AMENDING PART EIGHT, CHAPTER 860, 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 Sharon (“City”) is permitted to exceed the tax limitation provided by the applicable statutes through its home rule powers;

WHEREAS, the Sharon City Council desires to increase the City’s Local Real Estate Transfer Tax to provide additional revenues for capital improvement projects in the City.

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

SECTION 1. AMENDMENT OF PART 8, CHAPTER 860, SECTION 860.04(a).

Part 8, Chapter 860, Section 860.04(a) of the Sharon Code of Ordinances is hereby amended to read as follows:

(a) 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 and one half percent (2.5%) of the value of the real estate represented by such document, which tax shall be payable at the time the document is presented for recording, or within thirty days of acceptance of such document, or within thirty days of becoming an acquired company, whichever first occurs. Such rate of tax shall be reduced by .5% if the school district in which the subject property is located shall also impose a tax upon the transaction, as required by the Local Tax Enabling Act, 53 P.S. § 6924.311, or any successor statute.

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 All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance are hereby repealed insofar as the same affects this Ordinance.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 February 1, 2026.

**SHARON ORDAINS AND ENACTS AND IT IS HEREBY ORDAINED AND ENACTED
FINALLY INTO LAW BY THE COUNCIL OF THE CITY OF SHARON THIS 14TH DAY
OF JANUARY, 2026.**

ATTEST:

Daphne Parish
City Clerk

**CITY OF SHARON
COUNCIL**

By: Melody Bunnhardt
President