

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that at a special meeting held at the D. C. Roberts Fire Company Hall, Harveys Lake, Pennsylvania, held on Monday, January 29th, 1968 at 8:00 p.m. o'clock (EST), the following five (5) taxing and licensing ordinances were enacted and ordained by the Council and approved by the Mayor, pursuant to the Act of December 31st, 1965, No. 511, to wit:

NO. 4 of 1968 AMUSEMENT DEVICE LICENSE

Be it enacted by the Council of the Borough of Harveys Lake as follows:

1. License required for coin-operated amusement device. It shall be unlawful for any person to possess, operate or permit operation of any coin-operated amusement device within the limits of the borough without first obtaining a license for each such device.

2. Definitions. For the purposes of this ordinance, the following words and phrases shall have the meanings ascribed to them as follows:

PERSON — Any person or persons partnership, association, company, firm or corporation.

COIN-OPERATED AMUSEMENT DEVICE — Any device which upon insertion of a coin or coins operates and/or is operated by skill or otherwise to produce visual and/or audible stimulation or amusement to the operator thereof, and/or which offers free prizes. It shall include, but not be limited to: pin-ball machines and juke boxes.

3. Application for license.

Application for a license for a coin-operated amusement device shall be made to the Amusement Device License Administrator, together with such information as he may require. The Amusement Device License Administrator shall keep a file of all applications with a record thereon of the issuance of such license.

4. Licenses: issuance, term, fee, display.

A. License shall be issued by the Amusement Device License Administrator and may, if he so deems, be withheld pending investigation and approval by the Council.

B. The annual license fee for each coin-operated amusement device shall be ten dollars (\$10).

C. Each license shall be issued for a twelve-month period commencing January 1 and shall be renewed annually on or before the first day of January.

D. Each license shall be attached to, or conspicuously displayed in the immediate vicinity of, the machine or device so licensed, in such manner that the same may be at all times clearly observable and readable.

5. Gambling devices not authorized.

Nothing in this ordinance shall in any way be construed to authorize, license or permit any gambling device whatsoever, or any mechanism which has been judicially determined to be a gambling device or is in any way contrary to law.

6. Violations and penalties; separate violations.

A. Any person violating any of the provisions of the ordinance shall upon conviction thereof, for each violation, be subject to a fine not to exceed one hundred dollars (\$100) plus costs of prosecution for each offense. In default of payment of such fine and costs, such person shall be committed to the county jail for a period of not more than thirty (30) days.

B. Each day that such violation exists shall constitute a separate and distinct violation.

7. Severability.

Should any portion whatsoever of this ordinance be held invalid or unenforceable, for any reason, by any court of competent jurisdiction, such portion shall be deemed severable, but only to the extent of such holding, and such holding shall not affect the remaining portions hereof.

8. Inconsistent ordinances repealed.

All ordinances or parts of ordinances inconsistent herewith be and the same are hereby repealed.

9. When effective.

This ordinance shall take effect on February 1st, 1968.

NO. 15 of 1968 PER CAPITA TAX

1. Imposition of tax; definition of "current year."

A. A per capita tax of five dollars (\$5) for general revenue purposes, is hereby imposed by authority of and in compliance with the Local Tax Enabling Act of 1965, upon each resident or inhabitant of the age of twenty-one (21) years or over, within the limits of the borough, for the year 1968, and for each succeeding year thereafter that this ordinance is reenacted without substantial change. This tax shall be in addition to all other taxes imposed by the borough pursuant to any other laws

of the Commonwealth of Pennsylvania.

B. For the purposes of this ordinance the following phrase shall have the meaning ascribed to it as follows: CURRENT YEAR — The calendar year during which the tax is imposed.

2. Collection.

Said tax shall be collected by the duly elected or appointed Tax Collector for the borough in the same manner and at the same time or times as other borough taxes are collected, as provided by the Local Tax Collection Law of 1945, as amended from time to time.

3. Tax Collector's bond.

The Tax Collector shall give bond secured and conditioned for the collecting, accounting for and paying over of such taxes in the same manner as provided for other borough taxes.

4. Warrant for collection.

The entry of said per capita tax in the tax duplicate and issuance of said duplicate to the Tax Collector shall constitute his warrant for the collection of the per capita tax hereby imposed. Such warrant shall remain in force until the complete settlement of all taxes in such duplicate as provided by Local Collection Law of 1945, as amended from time to time.

5. Collection expenses; compensation for Tax Collector.

The expenses of the collection of the per capita tax hereby imposed shall be paid and allowed as provided in the Local Tax Collection Law of 1945, as amended from time to time. The Tax Collector, as compensation for the collection of said taxes, shall receive the same commission as fixed by the borough for the collection of the other borough taxes.

6. Discounts, penalties and interest.

The same discount, penalties and interest shall be applicable to the collection of this tax as are applicable in the case of the collection of the real property tax imposed by this borough.

7. Tax-due notice.

The Tax Collector shall give notice to every taxable person whose name appears on the tax duplicate, at the same time and in the same manner as provided by Local Tax Collection Law of 1945, as amended from time to time. Failure to receive such notice shall not relieve any taxpayer from the payment of the tax hereby imposed, and such taxpayer shall be charged with the said tax as though he had received notice.

8. Exonerations.

The Borough Council shall make exonerations for uncollectible per capita taxes, mistakes, indigent persons, deaths, removals, etc., as to them shall appear just and reasonable. A record of all exonerations shall be kept by the Secretary who shall then give to the Tax Collector, a certificate directed to the Treasurer stating the exonerations in full in order that settlement may be made accordingly, as required by the Local Tax Collection Law of 1945, as amended from time to time.

9. Auditing of accounts.

The Board of Auditors of the Borough of Harveys Lake shall examine and audit at least once each year, the books, accounts and records of the Tax Collector.

10. Powers and duties of Tax Collector

A. The Tax Collector shall have the powers set forth in Sections 18, 19, 20 and 21 of the Local Tax Enabling Act of 1965, and such other duties and powers prescribed by any other laws pertaining thereto, in relation to collections of taxes. Such powers and duties are hereby incorporated herein by reference.

B. It is hereby expressly declared to be the intent of the Council to confer and impose upon the Tax Collector of the borough, in the assessment and collection of the per capita tax hereby imposed, all of the rights, powers, duties and obligations which are conferred or imposed upon borough tax collectors of borough taxes by an existing law or laws of the Commonwealth of Pennsylvania, as amended from time to time, insofar as the same may relate to the said per capita tax. It is further declared not to be the intent of this ordinance to limit the Tax Collector, in the collection of the per capita tax hereby levied and assessed, to the provisions of Local Tax Collection Law of 1945, as amended from time to time, but it is the intent to confer upon the Tax Collector all the powers and rights, together with all the duties and obligations, conferred upon or granted to borough tax collectors by any other laws of the Commonwealth of Pennsylvania.

11. Incorporation by reference.

Where the interpretation or terms or provisions of this ordinance are not in accordance or in compliance with the provisions of the Local Tax Enabling Act of 1965, as amended from time to time, the provisions of said act are intended

to be ordained and enacted by this ordinance as fully as though incorporated, set forth and made part of this ordinance.

12. Severability.

Should any portion whatsoever of this ordinance be held invalid or unenforceable, for any reason, by any court of competent jurisdiction, such portion shall be deemed severable, but only to the extent of such holding, and such holding shall not affect the remaining portions thereof.

13. Inconsistent ordinances repealed.

All ordinances or parts of ordinances inconsistent herewith be and the same are hereby repealed.

14. When effective.

This ordinance shall take effect upon the first day of February, 1968.

AN ORDINANCE IMPOSING AND LEVYING A TAX UPON REAL ESTATE TRANSFERS

NO. 16 of 1968

BE IT ENACTED AND ORDAINED by the Mayor and Council of the Borough of Harveys Lake, under the authority of the Local Tax Enabling Act of 1965, as amended from time to time, for the year 1968, and each succeeding year thereafter, that this Ordinance is reenacted without substantial change.

Section 1. The following words or phrases, when used in this Ordinance shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning: "Association" — Any partnership, limited partnership or other form of unincorporated enterprise owned, operated or conducted by two or more persons.

"Deed" — Any document, instrument or writing whereby any lands, tenements or hereditaments within the Borough of Harveys Lake or any interest therein shall be granted, bargained, sold or otherwise conveyed to the grantee, purchaser or any other person, but does not include wills, mortgages, transfers between husband and wife, transfers between parent and child or the spouse of such child, and leases.

No real estate transfer tax shall be due under the provisions of this Ordinance if the transfer of real estate is by a corporation, association, trust, community chest or foundation organized exclusively for charitable, religious or educational purposes, no part of the net earnings of which inures to the benefit of any private person.

"Grantee" — the person named in the deed as party grantee.

"Grantor" — the person named in the deed as party grantor.

"Person" — every natural person, co-partnership, association or corporation. Whenever used in any clause prescribing or imposing a penalty, the term "person" as applied to co-partnerships or associations shall mean the partners or members thereof and as applied to corporations, the officers and directors thereof.

"Tax" — the tax levied, assessed and imposed by this Ordinance.

"Secretary" — the Secretary of the Borough of Harveys Lake, Pennsylvania.

"Borough" — the Borough of Harveys Lake, Pennsylvania.

"Value" — in the case of any document granting, bargaining, selling, or otherwise conveying any land, tenement or hereditament, or interest therein, the amount of the actual consideration therefor, including liens or other encumbrances thereon and ground rents, or a commensurate part of the liens or other encumbrances and ground rents where such liens or other encumbrances and ground rents also encumber or are charged against other lands, tenements or hereditaments: Provided, that where such document shall set forth a small or nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale, or, in the case of a gift, or any other document without consideration, from the actual monetary worth of the property granted, bargained, sold, or otherwise conveyed, which, in either event, shall not be less than the amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

"Real Estate" — any real property, land, and also anything substantially annexed or fastened to the land; it includes minerals, timber, natural resources and coal "in place."

"Transferring real estate" — the transfer or change of possession of real estate from the grantor to the grantee by the surrender of possession by the grantor or his agent, and the entry or constructive entry into possession by the grantee or his agent, which transfer or change of possession takes place at the site of the real estate involved, regardless of where the deed is prepared, executed, delivered, accepted, recorded or where settlement is consummated.

Section 2. This Ordinance shall be cited as the Borough of Harveys Lake Real Estate Transfer Tax Ordinance, and the tax herein and hereby imposed shall be designated as the "Borough of Harveys Lake Real Estate Transfer Tax."

Section 3. An excise tax to provide revenue for general borough purposes is hereby imposed upon the privilege of transferring real estate situated wholly or partly within the Borough of Harveys Lake, Pennsylvania, at the rate of one per cent (1%) of the value of the real estate transferred. Where the transfer involves real estate situated partly within and partly without the boundaries of the Borough, the tax so levied shall be only on that part of the value apportioned to the part of said real estate situated within the boundaries of the Borough.

Section 4. The tax shall be due from and paid by the grantor except that if the grantor, for any reason, shall not pay the tax, the grantee shall become liable therefor and remain liable until the tax, penalty and interest have been discharged or paid according to the provisions of this Ordinance.

Section 5. (a) On and after the effective date of this Ordinance every grantor or his agent in any transfer taxable hereunder, shall, prior to the delivery or acceptance of the deed, place thereon a certificate in the form of a stamp and signed by him or for him by a title insurance company, licensed real estate broker or attorney-at-law which shall certify to and set forth the value of the real estate transferred, the amount of real estate transfer tax imposed hereby, that the same has been paid, and the date of payment. No grantee or his agent shall offer for recording or record any deed in the Office of the Recorder of Deeds of Luzerne County, Pennsylvania, which deed does not contain said stamp and certificate nor unless the tax hereby imposed shall first have been paid.

(b) No Recorder of Deeds shall accept for recording any deed that is not properly stamped in accordance with the provisions of this Ordinance.

Section 6. The certificates to be attached to said deed shall be in substantially the following form:

Certificate of Value

Now,, it is (date)

hereby certified that the value (as defined by the Borough of Harveys Lake Real Estate Transfer Tax Ordinance) of the real estate transferred by this deed as described herein is \$..... The amount of the Transfer Tax is \$....., and has been paid.

Section 7. (a) The real estate transfer tax shall become due and payable by the grantor at the time of the delivery of the deed, and in any instance where the grantor or his agent does not pay the tax at the time of the delivery of the deed, the tax shall become due and payable by the grantee at the time of acceptance of the deed by him or his agent.

(b) The real estate transfer tax shall be paid to the Secretary or the Recorder of Deeds of Luzerne County as Agent for the Secretary.

Section 8. (a) The tax, interest and penalties, if any, shall be paid to the Secretary who is hereby charged with the collection thereof.

(b) The Secretary shall collect on behalf of the Borough all taxes, interest and penalties received, collected or recovered hereunder, in the same manner as other taxes are collected by the Borough and pay over the same to the Borough. All payments made by the Secretary to the Borough shall be accompanied by an accurate written report of the collections transmitted.

(c) The Secretary is authorized and empowered to prescribe, adopt and promulgate rules, regulations and forms relating to any matter or thing pertaining to the administration and enforcement of this Ordinance and the collection of the tax, interest and penalties hereby imposed, subject to the approval of the Council of the Borough of Harveys Lake.

Section 9. All taxes imposed by this Ordinance not paid within ten (10) days after the due date shall bear interest from the due date at the rate of one-half of one per cent (1/2%) per month until paid, and in addition a penalty of ten per centum (10%) of the tax is hereby imposed for failure to pay said tax within ten (10) days after the due date.

Section 10. All taxes, interest and penalties imposed by this Ordinance shall be recoverable as other debts of like character are now by law recoverable.

Section 11. The tax, together with interest and penalties, hereby imposed, when due and unpaid, shall be a lien upon the real estate within the boundaries of the Borough, which is the subject of the transfer, said lien to be effective as of the date when the tax became due hereunder and said lien shall continue until discharged by payment or as provided by law. The Solicitor of the Borough is hereby authorized and empowered to file a lien or claim, or otherwise proceed according to law, for the collection of any unpaid tax, interest or penalty hereunder.

Section 12. It shall be unlawful for any person falsely or fraudulently to do any act or make any return, statement, or certificate under this Ordinance, or fail to pay the tax, interest and penalty, if any, imposed by this Ordinance.

Section 13. Any person who shall fail, neglect or refuse to comply with any of the provisions of this Ordinance, in addition to any other penalty herein provided, upon summary conviction before a Justice of the Peace, shall be sentenced to pay a fine not to exceed Three Hun-

dred Dollars (\$300) and costs of prosecution for each and every offense, and further shall be required to pay the amount of the tax, together with all interest and penalties, which should have been paid on the transfer taxed hereunder, or to undergo imprisonment for not more than thirty (30) days for the non-payment of the same within ten (10) days from the imposition thereof.

Section 14. The provisions of this Ordinance are severable, and if any word, words, part, parts, provisions, section, sentence, clause, exception or exemption shall be illegal, invalid or unconstitutional, such illegality, invalidity or unconstitutionality shall not affect or impair any of the remaining words, parts, provisions, sections, sentences, clauses, exceptions or exemptions of this Ordinance. It is hereby declared to be the intent of the Council of the Borough of Harveys Lake that this Ordinance would have been adopted if such illegal, invalid or unconstitutional part had not been included herein.

Section 15. Where the interpretation or terms or provisions of this ordinance are not in accordance or in compliance with the provisions of the Local Tax Enabling Act of 1965, as amended from time to time, the provisions of said act are intended to be ordained and enacted by this ordinance as fully as though incorporated, set forth and made part of this ordinance.

Section 16. All ordinances or parts of ordinances inconsistent herewith be and the same are hereby repealed.

Section 17. This ordinance shall take effect the 1st day of February, 1968.

AN ORDINANCE IMPOSING AND LEVYING A TAX ON EARNED INCOME AND NET PROFITS

NO. 17 of 1968

Be it ordained and enacted by the Council of the Borough of Harveys Lake, under the authority of the Local Tax Enabling Act (Act No. 511 of 1965) and its amendments, as follows:

ARTICLE I Earned Income and Net Profits Tax

1. Imposition of tax.

A tax of one per cent (1%) is hereby levied on earned income received and on net profits earned (a) by persons within Harveys Lake Borough and (b) by persons who are residents of Harveys Lake Borough. The effective date of this Ordinance is February 1, 1968, and the tax shall continue in force on a calendar year basis or taxpayer fiscal year basis for each succeeding year thereafter.

2. Adoption of Section 13 by reference.

(a) The provisions of Section 13 of the Local Tax Enabling Act, from "I Definitions" through "IX Fines and Penalties..." inclusive, are hereby included in this Ordinance and incorporated herein by reference and as required by such Act shall be construed to be a part of the tax levied and assessed by this Ordinance.

(b) In accordance with the provisions of III A (1) of Section 13, the Council of the Borough of Harveys Lake as the governing body elect to require the filing of a declaration of estimated net profits and quarterly payments.

(c) In accordance with the provisions of III A (4) of Section 13, the Earned Income Tax Collector is authorized to provide by regulation for the making and filing of adjusted declarations of estimated net profits, et cetera, as set forth in such subsection.

(d) In accordance with the provisions of III B of Section 13, the Council of the Borough of Harveys Lake as the governing body elect to require every taxpayer, who is employed for a salary, et cetera, and who received any earned income not subject to withholding, to make and file an annual return as set forth in the second paragraph of such subsection.

(e) In accordance with the provisions of III B of Section 13, the Council of the Borough of Harveys Lake as the governing body elect to require every taxpayer, who is employed for a salary, et cetera, and who received any earned income not subject to withholding, to make and file an annual return as set forth in the second paragraph of such subsection.

3. Payment of tax.

Section 14 of the Act of December 31st, 1965 (P.L. 1257), known as "The Local Tax Enabling Act," as the same may be amended from time to time, is hereby incorporated herein by reference made thereto in its entirety.

4. Appointment of Earned Income Tax Collector.

The Council of the Borough of Harveys Lake by resolution shall appoint an earned income tax collector and such clerks, collectors, assistants and employees as may be deemed necessary for the assessment and collection of taxes imposed by this Ordinance. The Council may make a joint agreement with other political subdivisions and may agree to appoint one person or agency to collect taxes upon earned income imposed by other political subdivisions and Harveys Lake Borough. The Council of the Borough of Harveys Lake shall by resolution determine the compensation to be paid to the earned income tax collector for his services and expenses, fix the amount of the bond to be furnished by the collector, and designate the custodian

of such bond.

5. Audit of records of Earned Income Tax Collector.

The Board of Auditors of Harveys Lake Borough shall audit at least once each year the books, accounts and records of the earned income tax collector.

6. Powers and duties of Earned Income Tax Collector.

The Earned Income Tax Collector, in addition to the powers and duties set forth in "V. Powers and Duties of Officer" as set forth in Section 13 of the Local Tax Enabling Act, shall also have the powers set forth in Sections 18, 19, 20, and 21 of such Act in relation to collection of taxes, which sections are hereby incorporated herein by reference made thereto in their entirety.

7. Incorporation by reference.

Where the interpretation or terms or provisions of this ordinance are not in accordance with the provisions of the Local Tax Enabling Act of 1965, as amended from time to time, the provisions of said act are intended

to be ordained and enacted by this ordinance as fully as though incorporated, set forth and made part of this ordinance.

12. Severability.

Should any portion whatsoever of this ordinance be held invalid or unenforceable, for any reason, by any court of competent jurisdiction, such portion shall be deemed severable, but only to the extent of such holding, and such holding shall not affect the remaining portions thereof.

13. Inconsistent ordinances repealed.

14. When effective.

This ordinance shall take effect upon the first day of February, 1968.

AN ORDINANCE IMPOSING AND LEVYING A TAX UPON REAL ESTATE TRANSFERS

NO. 16 of 1968

BE IT ENACTED AND ORDAINED by the Mayor and Council of the Borough of Harveys Lake, under the authority of the Local Tax Enabling Act of 1965, as amended from time to time, for the year 1968, and each succeeding year thereafter, that this Ordinance is reenacted without substantial change.

Section 1. The following words or phrases, when used in this Ordinance shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning: "Association" — Any partnership, limited partnership or other form of unincorporated enterprise owned, operated or conducted by two or more persons.

"Deed" — Any document, instrument or writing whereby any lands, tenements or hereditaments within the Borough of Harveys Lake or any interest therein shall be granted, bargained, sold or otherwise conveyed to the grantee, purchaser or any other person, but does not include wills, mortgages, transfers between husband and wife, transfers between parent and child or the spouse of such child, and leases.

No real estate transfer tax shall be due under the provisions of this Ordinance if the transfer of real estate is by a corporation, association, trust, community chest or foundation organized exclusively for charitable, religious or educational purposes, no part of the net earnings of which inures to the benefit of any private person.

"Grantee" — the person named in the deed as party grantee.

"Grantor" — the person named in the deed as party grantor.

"Person" — every natural person, co-partnership, association or corporation. Whenever used in any clause prescribing or imposing a penalty, the term "person" as applied to co-partnerships or associations shall mean the partners or members thereof and as applied to corporations, the officers and directors thereof.

"Tax" — the tax levied, assessed and imposed by this Ordinance.

"Secretary" — the Secretary of the Borough of Harveys Lake, Pennsylvania.

"Borough" — the Borough of Harveys Lake, Pennsylvania.

"Value" — in the case of any document granting, bargaining, selling, or otherwise conveying any land, tenement or hereditament, or interest therein, the amount of the actual consideration therefor, including liens or other encumbrances thereon and ground rents, or a commensurate part of the liens or other encumbrances and ground rents where such liens or other encumbrances and ground rents also encumber or are charged against other lands, tenements or hereditaments: Provided, that where such document shall set forth a small or nominal consideration, the "value" thereof shall be determined from the price set forth in or actual consideration for the contract of sale, or, in the case of a gift, or any other document without consideration, from the actual monetary worth of the property granted, bargained, sold, or otherwise conveyed, which, in either event, shall not be less than the amount of the highest assessment of such lands, tenements or hereditaments for local tax purposes.

"Real Estate" — any real property, land, and also anything substantially annexed or fastened to the land; it includes minerals, timber, natural resources and coal "in place."

"Transferring real estate" — the transfer or change of possession of real estate from the grantor to the grantee by the surrender of possession by the grantor or his agent, and the entry or constructive entry into possession by the grantee or his agent, which transfer or change of possession takes place at the site of the real estate involved, regardless of where the deed is prepared, executed, delivered, accepted, recorded or where settlement is consummated.

Section 2. This Ordinance shall be cited as the Borough of Harveys Lake Real Estate Transfer Tax Ordinance, and the tax herein and hereby imposed shall be designated as the "Borough of Harveys Lake Real Estate Transfer Tax."

Section 3. An excise tax to provide revenue for general borough purposes is hereby imposed upon the privilege of transferring real estate situated wholly or partly within the Borough of Harveys Lake, Pennsylvania, at the rate of one per cent (1%) of the value of the real estate transferred. Where the transfer involves real estate situated partly within and partly without the boundaries of the Borough, the tax so levied shall be only on that part of the value apportioned to the part of said real estate situated within the boundaries of the Borough.

Section 4. The tax shall be due from and paid by the grantor except that if the grantor, for any reason, shall not pay the tax, the grantee shall become liable therefor and remain liable until the tax, penalty and interest have been discharged or paid according to the provisions of this Ordinance.

Section 5. (a) On and after the effective date of this Ordinance every grantor or his agent in any transfer taxable hereunder, shall, prior to the delivery or acceptance of the deed, place thereon a certificate in the form of a stamp and signed by him or for him by a title insurance company, licensed real estate broker or attorney-at-law which shall certify to and set forth the value of the real estate transferred, the amount of real estate transfer tax imposed hereby, that the same has been paid, and the date of payment. No grantee or his agent shall offer for recording or record any deed in the Office of the Recorder of Deeds of Luzerne County, Pennsylvania, which deed does not contain said stamp and certificate nor unless the tax hereby imposed shall first have been paid.

(b) No Recorder of Deeds shall accept for recording any deed that is not properly stamped in accordance with the provisions of this Ordinance.

Section 6. The certificates to be attached to said deed shall be in substantially the following form:

Certificate of Value

Now,, it is (date)

hereby certified that the value (as defined by the Borough of Harveys Lake Real Estate Transfer Tax Ordinance) of the real estate transferred by this deed as described herein is \$..... The amount of the Transfer Tax is \$....., and has been paid.

Section 7. (a) The real estate transfer tax shall become due and payable by the grantor at the time of the delivery of the deed, and in any instance where the grantor or his agent does not pay the tax at the time of the delivery of the deed, the tax shall become due and payable by the grantee at the time of acceptance of the deed by him or his agent.

(b) The real estate transfer tax shall be paid to the Secretary or the Recorder of Deeds of Luzerne County as Agent for the Secretary.

Section 8. (a) The tax, interest and penalties, if any, shall be paid to the Secretary who is hereby charged with the collection thereof.

(b) The Secretary shall collect on behalf of the Borough all taxes, interest and penalties received, collected or recovered hereunder, in the same manner as other taxes are collected by the