

**CITY OF COATESVILLE
COUNTY OF CHESTER**

AN ORDINANCE AMENDING THE CODE OF THE CITY OF COATESVILLE, CHESTER COUNTY, PART II, GENERAL LEGISLATION, CHAPTER 203, TAXATION, ARTICLE V, DEED TAX, §203-32, TAXES IMPOSED; INTEREST, BY DELETING AND REPLACING THE SECTION IN ITS ENTIRETY AND INCREASING THE DEED TRANSFER TAX TO 2.5%.

WHEREAS, the City of Coatesville (hereinafter the “City”) is a Home Rule Municipality operating by means of a home rule charter and the laws of the Commonwealth of Pennsylvania; and

WHEREAS, the Local Tax Enabling Act, 53 P.S. §6924.101 *et seq.*, permits the City to, in its discretion by ordinance for general revenue purposes, levy, assess and collect or provide for the levying, assessment and collection of such taxes as it shall determine on persons, transactions, occupations, privileges, subjects and personal property within the limits of the political subdivision, and upon the transfer of real property, or of any interest in real property, situate within the political subdivision levying and assessing the tax, regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfer take place; and

WHEREAS, §2-301.B (Action requiring ordinances) of the City’s Charter provides, in relevant part, that Council shall have the power to establish, levy, and collect taxes and decrease or increase the rates of existing taxes by ordinance.

THEREFORE, BE IT HEREBY ENACTED AND ORDAINED by the City Council of the City of Coatesville, Chester County, Commonwealth of Pennsylvania, that certain provisions of Chapter 203, Taxation, as amended, be amended as follows:

SECTION 1. Part II, General Legislation, Chapter 203, Taxation, Article V, Deed Tax, §203-32, Tax imposed; interest, is hereby amended by deleting the section in its entirety and replacing it to read as follows:

§203-32 Tax imposed; interest.

- 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 2.5% 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 30 days of acceptance of such document or within 30 days of becoming an acquired company.

- B. 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.
- C. If for any reason the tax is not paid when due, interest at the rate in effect at the time the tax is due, shall be added and collected.
- D. It is the intent of this article that the tax imposed herein on a person or transfer shall be apportioned as follows: two percent (2%) to the City of Coatesville, and the balance to any other political subdivision also imposing such a tax.

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

SECTION 3. Severability. If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts hereof.

SECTION 4. Effective Date. This Ordinance shall take effect January 1, 2026, consistently with §2-305 (Effective date) of the City’s Charter.

ENACTED AND ORDAINED this 27th day of October, 2025.



Linda Lavender Norris, President City Council

ATTEST:



James Logan, City Manager

CERTIFICATION

I HEREBY CERTIFY that the foregoing Ordinance was introduced on the 22nd day of September, 2025, was duly enacted by the Council of the City of Coatesville, Chester County, Pennsylvania, on the 27th day of October, 2025, and that the vote upon the said Ordinance has been recorded in the Minutes of the City Council and that the Ordinance has been fully recorded.