

BARNSTABLE COUNTY
In the Year Nineteen Hundred and Eighty-nine

Ordinance 89-3

An ordinance to impose an excise tax on certain deeds and other instruments to be recorded at the Registry of Deeds.

Barnstable County hereby ordains:

Section 1. There shall be levied, collected and paid, for and in respect of the deeds, instruments and writings hereinafter mentioned and described, the county excise tax herein specified: the deed, instrument or writing, whereby any land, tenement or other realty, located in Barnstable County and sold, shall be granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser or purchasers, or to or in any other person or persons by direction of the purchaser or purchasers, when the consideration for the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds one hundred dollars (\$100.00) and does not exceed five hundred dollars (\$500.00), one dollar and fourteen cents (\$1.14), and for each additional five hundred dollars (\$500.00) or fraction thereof, one dollar and fourteen cents (\$1.14). This ordinance shall not apply to any instrument or writing given to secure a debt or to any deed, instrument or writing to which the Commonwealth or the United States, or any of their agencies, is a party.

Section 2. The tax imposed by this ordinance shall be paid by the person who makes or signs the deed, instrument or writing, or for whose benefit the same is made or signed. The payment of the tax shall be denoted by an adhesive stamp affixed to the deed, instrument or writing, or to the vellum, parchment or paper upon which it is written or printed. The person using or affixing a stamp shall cancel the same by writing or stamping thereon the initials of his name and the date when the same is affixed or used, in such manner that it cannot be used again; provided, however, that the stamp shall not be so defaced as to prevent determination of its denomination and genuineness.

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Section 3. Adhesive stamps for the purpose of paying the excise under this ordinance shall be prepared by the Director of Finance of Barnstable County in such form, of such denominations and in such quantities as he may prescribe. The Director of Finance shall make provision for the sale of such stamps by the Register of Deeds of Barnstable County and shall provide for the custody of the stamps and things used in the manufacture and sale of said stamps in such manner as he deems expedient.

Section 4. Not later than the tenth day following the month of payment of said tax, the Register shall remit the total amount of the monthly collection thereof to the County Treasurer for deposit in the general funds of Barnstable County, provided that, if said tenth day is not a business day, the Register shall so remit on the business day following said tenth day.

Section 5. If any stamps have been erroneously affixed, the person who has overpaid the tax may, within one (1) month from the date that the tax was paid, apply in writing to the Director of Finance, on a form approved by him, for an for an abatement thereof. The Director shall, if requested, give the applicant a hearing upon his application; and if the Director finds that the tax paid was excessive in amount or illegal, he shall abate the tax, in whole or in part, accordingly. The Director shall give notice to the applicant of his decision upon the application.

Section 6. The tax imposed by this ordinance shall take effect on April 1, 1989.

Section 7. The word "person", for the purposes of this ordinance, shall include any political subdivision of the Commonwealth.

Section 8. Whoever willfully removes or alters or knowingly permits to be removed or altered the cancelling or defacing mark of any stamp, or knowingly or willfully buys prepares for use, uses, has in possession, or suffers to be used, any washed, restored or counterfeit stamps, or whoever intentionally removes or causes to be removed, or knowingly permits to be removed, any stamp affixed pursuant to this ordinance shall be punished by a fine of not less than five hundred (500) nor more than one thousand (1000) dollars.

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Section 9. Whoever fraudulently makes use of an adhesive stamp to denote the payment of the excise imposed by this ordinance, without effectually cancelling it in accordance with section two, shall be punished by a fine of not less than two hundred (200) nor more than five hundred (500) dollars.

Section 10. The County Treasurer shall act in lieu of the Finance Director for all the purposes of this ordinance at any time when there is no incumbent of that position.

Section 11. The Register of Deeds for Barnstable County and the Assistant Register of the Registry District of Barnstable County, shall not record or register, or receive or accept for recording or registration, any deed, instrument or writing which is subject to the county excise tax herein specified to which has not been affixed a stamp denoting the payment of said tax as described in Section 2.

Adopted by the Assembly of Delegates on March 1, 1989.



Speaker

Approved by the Board of County Commissioners on March 1, 1989

at 5 o'clock and 27 minutes, P.M.






