

CITY OF WILLIAMSPORT, PA RESOLUTION

RESOLUTION # 8844

DATE 2-14-19

TITLE

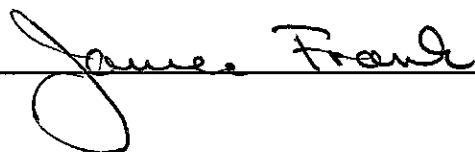
Realty Transfer Tax Refund

WHEREAS the City Council of the City of Williamsport approves the refund of the 2018 Realty Transfer Tax in the amount of \$2,827.79 as submitted by the City Treasurer to the City Council.

<u>Parcel</u>	<u>Owner</u>	<u>Property Address</u>	<u>Book/Page</u>	<u>Instr. #</u>	<u>Consideration</u>
70-2-511 66-9-300.A	PJ Holding LLC 1307 Park Ave Williamsport, PA 17701	1307 Park Ave. / Anne St.	9155/0706	2589	\$557,962.00

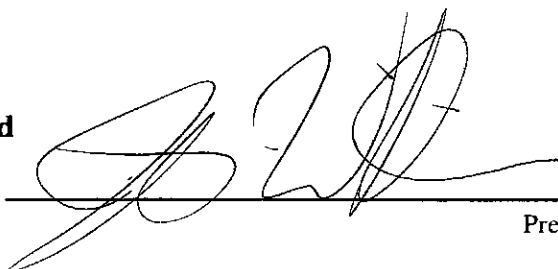
Realty transfer tax was paid in the amount of \$5,598.12 to Lycoming County on 3-8-18.

WHEREAS, this request has been verified by the City Treasurer's Office.



City Clerk

Approved



President



CITY OF WILLIAMSPORT
OFFICE OF THE TREASURER

MEMORANDUM

Date: 4 February 2019
To: Williamsport City Council
Gabriel J. Campana, Mayor
CC: City Solicitors
Margret Woodring, Controller
From: Nicholas Grimes, Treasurer
Subject: Realty Transfer Tax Refund

Members of Council,

This resolution is to authorize a refund of Realty Transfer Tax paid by PJ Holding LLC.

PJ Holding LLC was assessed a realty transfer tax for a deed change in 2017. They paid the tax on 3-8-18 to the County in the amount of \$5,598.12.

They appealed this tax assessment to the state claiming that it was a change in business name and not subject to the Realty Transfer Tax. The state ordered that the tax payments be refunded.

The City of Williamsport is responsible for refunding the City portion of this tax, less the 2% commission the county took, plus interest. Interest is calculated at 4% from 60 days after they filed the petition to 30 days before the check is issued. If issued by 2/15/19 the total refund from the City of Williamsport will amount to \$2,827.79.

Attached is the court order from the state, the payment details, and a refund calculation.

Please let me know if you have any questions.

Nicholas Grimes, PQMC
Williamsport Treasurer & Tax Collector
Phone: 570 327 7521
Fax: 570 327 7537
Treasurer@Cityofwilliamsport.org

City Hall - P.O. Box 1283 - 245 W. Fourth Street
Williamsport, PA 17703
Phone 570-327-7520 - Fax 570-327-7537

Realty Transfer Tax Refund

WHEREAS the City Council of the City of Williamsport approves the refund of the 2018 Realty Transfer Tax in the **amount of \$2,827.79** as submitted by the City Treasurer to the City Council.

<u>Parcel</u>	<u>Owner</u>	<u>Property Address</u>	<u>Book/Page</u>	<u>Instr. #</u>	<u>Consideration</u>
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CITY OF WILLIAMSPORT
OFFICE OF THE TREASURER

14 February 2019

PJ Holding LLC

Your refund calculation is as follows:

City Realty Transfer Tax Assessed	\$ 2,789.81
County Commission Collected	\$ (55.80)
Interest Accumulated	\$ 93.78
TOTAL REFUND:	\$ 2,827.79

BOARD OF APPEALS
PO BOX 281021
HARRISBURG, PA 17128-1021



PAUL A ROMAN
1700 FOUR MILE DRIVE
WILLIAMSPORT, PA 17701

IN RE PETITION OF:
PAJAMA FACTORY LLC

DOCKET NO.: 1800824
TAX TYPE: REALTY TRANSFER TAX
APPEAL TYPE: Refund
CONTROL NO.: 2017008141
ASSESSMENT DATE: 1/20/2017
PETITION FILED: 1/8/2018
EXAMINER: Janet M. Staff
Direct Dial: (717) 787-5652
Fax: (717) 787-7270
jstaff@pa.gov
MAILING DATE: December 7, 2018

DECISION AND ORDER

On January 20, 2017, the Bureau of Individual Taxes issued a notice of assessment that imposed tax on \$619,957.50, the "computed value" of the realty conveyed from Pajama Factory LLC to P.J. Holding LLC. Petitioner has subsequently remitted the assessed tax and is currently seeking a refund.

According to Petitioner's objections, the deed relative to the immediate transaction was executed as a deed of confirmation. Petitioner contends that Pajama Factory LLC changed its name to P. J. Holding, LLC, having filed a Certificate of Amendment with the Department of State on October 24, 2008. Likewise, on the same date a related company Artisans Guild, LLC formerly known as Artisans Equities, LLC changed its name to Pajama Factory, LLC having filed with the Department of State a Consent to Appropriation of Name and a Certificate of Amendment.

Upon review of Departmental records and the submitted evidence, the Board finds Petitioner has sufficiently established that the immediate transaction merely confirmed a name change and no realty transfer tax is due with respect to the deed.

Accordingly, it is hereby Ordered, that the realty transfer tax deficiency as assessed by the Department be stricken and the appropriate refund granted.

FOR THE BOARD OF APPEALS

Ryan Froman, Member

Matthew O'Leary, Member

Any appeal from this decision must be filed on or before **February 5, 2019** with the Board of Finance and Revenue, 1101 South Front Street, Suite 400, Harrisburg, PA 17104. Telephone number 717.787.2974 or, visit their website: www.patreasury.gov/bfr/petition

Any applicable notice reflecting any changes to the account pursuant to the Board's Decision and Order may be mailed to you by the appropriate bureau.

Please be advised that all evidence submitted in conjunction with this appeal becomes the property of the Commonwealth of Pennsylvania and **will not be returned.**

If you require this information in an alternate format under the provisions of Americans with Disabilities Act of 1990 please call 717.783.3664, for services for taxpayers with special hearing and speaking needs 1.800.447.3020 (TT only).

Receipt # 419499 Port 5
Date : 03-08-2018 Time 10:49 am.
Issued By : Ashley

KATHY RINEHART
REGISTER & RECORDER
LYCOMING COUNTY

Issued To:

COUNTY OF LYCOMING
PAJAMA FACTORY LLC
P J HOLDING LLC

Inst No.	Type	Description	TOTAL
201806002589	MISC	MISC	5598.12
	book	9155 Page 706- 715	
	18.50	Recording	
	.00	STATE TAX	
2789.81		WILLIAMSPORT, CITY	
2789.81		WILLIAMSPORT AREA SCHOOL DISTRICT	

Itemized Check Listing:

Check	Check No.	Amount
	1	1501 5598.12

Re Printed Receipt 02-01-2019

Amount Due	\$	5598.12
- Amount Charged	\$.00
- Paid by Check	\$	5598.12
- Paid by Cash	\$.00
= Change	\$.00

THANK YOU! KATHY RINEHART
LYCOMING COUNTY PA

FILE DATE	INSTRUMENT NUMBER	BOOK PAGE	SERIES	NAME/CORPORATION NAME	CONSIDER	TAX DESCRIPTION
03-06-2018	00602512	009155 0338	1	WOOD VRELAND	80000.00	400.00 WILLIAMSPORT 5TH WD
	Parcel #s: 65-009-107		1-2	BENKO INVESTMENTS LLC		
			1	WOOD LINDA		
03-07-2018	00002530	009155 0393	1	ERB SARA L-IND&ADMIN	125.00	125.00 WILLIAMSPORT 8 WD
	Parcel #s: 68-010-508; 68-010-501		2	LIPPERT LESLIE		
			1	ERB MALCOLM L EST		
			2	LIPPERT ANGELIQUE		
03-08-2018	00002589	009155 0706	1	PAJAMA FACTORY LLC	2789.81	2789.81 PENNSYLVANIA REALTY TRANSFER TAX RECEIPT
	Parcel #s: 70-002-511; 66-009-300-A		2	PJ HOLDING LLC	557962.00	557962.00 WILLIAMSPORT 10TH WD
03-08-2018	00002616	009155 0858	1	MCGILL EUGENE G	700.00	700.00 WILLIAMSPORT 15TH WD
	Parcel #s: 75-002-406		2	CURRY RANDALL K	149900.00	149900.00 WILLIAMSPORT 15TH WD
			1	MCGILL JANE A		
03-09-2018	00002630	009155 0948	1	WHITEMAN JEFFREY	640.00	640.00 WILLIAMSPORT 15TH WD
	Parcel #s: 75-002-610		2	KINLEY LAUREN R	128000.00	128000.00 WILLIAMSPORT 15TH WD
			1	WHITEMAN JEFFREY L		
			1	WHITEMAN JACQUELINE K		
			1	THOMPSON JACQUELINE K		
03-09-2018	00002667	009155 1163	1	FORZATO MAE LYNN TR	399.50	399.50 WILLIAMSPORT 8TH WD
	Parcel #s: 68-010-219		2	ABRAHAM HILARY J	79900.00	79900.00 WILLIAMSPORT 8TH WD
			1	GOODMAN IRREVOCABLE RESIDENTIAL AND INCOME		
			1	GOODMAN CAROL S		
03-09-2018	00002673	009155 1222	1	LQ PROPERTIES LLC	225.00	225.00 WILLIAMSPORT 6TH WD
	Parcel #s: 66-008-602		2	LYCOHOLDINGS LLC	15000.00	15000.00 WILLIAMSPORT 6TH WD
			1	PEACHEY EMANUEL K SR		
			2	FRISCH SHERRY A	99900.00	99900.00 WILLIAMSPORT 7TH WD
			1	PEACHEY MARY C		
03-15-2018	00002957	009155 2597			42000.00	42000.00 WILLIAMSPORT 5TH WD

869 2nd St.

508 = 1011 Frankella St.

501 = Pennetta St.

1298 Market St.

58 Maple St.

326 Eldred St.

1112 St. 4th St.

2506 St. 4th St.

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KATHY BINEHART
REGISTRAR & RECORDER

LYCOMING COUNTY PA
* REALTY TRANSFER TAX RPT *

TODAYS DATE: 04-03-2018 PAGE 5
PERIOD: 03-01-2018 THRU 03-31-2018
CERTIFIED THRU: 03-20-2018

WILLIAMSPORT, CITY (50)

DATE	INSTRUMENT NUMBER	BOOK	PAGE	SERIES	NAME/CORPORATION NAME	CONSIDER	TAX DESCRIPTION
						= \$	19799.75
						= \$	396.00
						= \$	19403.75

TOTAL TAX = \$ 19799.75
2% COMM = \$ 396.00
** DJE ** = \$ 19403.75

*** END OF REPORT ***