

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 211 Session of
1997

INTRODUCED BY PUNT, AFFLERBACH, JUBELIRER, WOZNIAK, THOMPSON AND
HECKLER, JANUARY 29, 1997

REFERRED TO LOCAL GOVERNMENT, JANUARY 29, 1997

AN ACT

1 Amending the act of February 1, 1966 (1965 P.L.1656, No.581),
2 entitled "An act concerning boroughs, and revising, amending
3 and consolidating the law relating to boroughs," further
4 providing for tax levies.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. The act of February 1, 1966 (1965 P.L.1656,
8 No.581), known as The Borough Code, is amended by adding a
9 section to read:

10 Section 1302.1. Different and Separate Tax Levies.--A
11 borough may in any year levy separate and different rates of
12 taxation for municipal purposes on all real estate classified as
13 land, exclusive of the buildings thereon, and on all real estate
14 classified as buildings on land. When real estate tax rates are
15 so levied:

16 (1) The rates shall be determined by the requirements of the
17 borough budget.

18 (2) Higher rates may be levied on land if the respective

1 rates on lands and buildings are so fixed so as not to
2 constitute a greater levy in the aggregate than the maximum rate
3 allowed by law on both land and buildings.

4 (3) The rates shall be uniform as to all real estate within
5 the classification.

6 Section 2. This act shall take effect in 60 days.