

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 211 Session of
1997INTRODUCED BY PUNT, AFFLERBACH, JUBELIRER, WOZNIAK, THOMPSON AND
HECKLER, JANUARY 29, 1997

SENATOR GERLACH, LOCAL GOVERNMENT, AS AMENDED, APRIL 7, 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) 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 NONFARMLAND, exclusive of the buildings thereon, and on all <—
14 real estate classified as EITHER buildings on land OR FARMLAND. <—
15 When real estate tax rates are 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 <—

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

(2) A HIGHER RATE MAY BE LEVIED ON REAL ESTATE CLASSIFIED AS
NONFARMLAND THAN ON REAL ESTATE CLASSIFIED AS EITHER BUILDINGS
ON LAND OR FARMLAND IF THE RESPECTIVE RATES ON NONFARMLAND AND
ON BUILDINGS OR FARMLAND ARE SO FIXED AS NOT TO CONSTITUTE A
GREATER LEVY IN THE AGGREGATE THAN THE LEVY TO RESULT FROM THE
MAXIMUM RATE ALLOWED BY LAW ON ALL REAL ESTATE.

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

(B) FOR PURPOSES OF THIS SECTION:

(1) "FARMLAND" SHALL INCLUDE ANY TRACT OF LAND THAT IS
ACTIVELY DEVOTED TO AGRICULTURAL USE, INCLUDING, BUT NOT LIMITED
TO, THE COMMERCIAL PRODUCTION OF "CROPS, LIVESTOCK AND LIVESTOCK
PRODUCTS" AS DEFINED IN SECTION 3 OF THE ACT OF JUNE 30, 1981
(P.L.128, NO.43), KNOWN AS THE "AGRICULTURAL AREA SECURITY LAW."

(2) "NONFARMLAND" SHALL INCLUDE ANY TRACT OF LAND THAT IS
NOT FARMLAND.

(C) THE PROVISIONS OF THIS SECTION ARE NONSEVERABLE. IF ANY
PROVISION OF THIS ACT OR ITS APPLICATION TO ANY PERSON OR
CIRCUMSTANCE IS HELD INVALID, THE REMAINING PROVISIONS OR
APPLICATIONS OF THIS ACT ARE VOID.

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