

**FIRST CLASS CITY, ADDITION NO LONGER EXEMPT PROPERTY ASSESSMENT BOOKS**

**Act of Apr. 26, 1893, P.L. 25, No. 20**

**Cl. 53**

AN ACT

Directing the board of revision of taxes in cities of the first class to add to the assessment books and to the duplicates thereof in the hands of the receiver of taxes, real estate which has ceased to be exempt from taxation, and subjecting such real estate to taxation for the proportionate part of the year during which it is not exempt.

Section 1. Exempt real estate, ceasing to be exempt, to be taxed

Whenever any real estate in the cities of the first class in this Commonwealth, which has been exempt from taxation under the law, shall cease to be occupied and used for the purpose or purposes which entitled it to such exemption, it shall be the duty of the board of revision of taxes to add said real estate to the assessment books and to the duplicates thereof in the hands of the receiver of taxes, as taxable for the portion of the year commencing at the time when the right to exemption ceased, and said real estate shall thereupon become subject to taxation at the tax rate fixed for the year for the proportionate part of the year during which it is not entitled to exemption. 1893, April 26, P.L. 25, Sec. 1.