

BOROUGH CODE , THE - AMEND TAX LEVIES
Act of Nov. 24, 1998, P.L. 827, No. 108
Session of 1998
No. 1998-108

Cl. 08

SB 211

AN ACT

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

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

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

**Section 1302.1. Different and Separate Tax Levies.--(a) A
borough may in any year levy separate and different rates of
taxation for municipal purposes on all real estate classified as
nonfarmland, exclusive of the buildings thereon, and on all real
estate classified as either buildings on land or farmland. When
real estate tax rates are so levied:**

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

(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 section or its application to any person or
circumstance is held invalid, the remaining provisions or
applications of this section are void.

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

APPROVED--The 24th day of November, A. D. 1998.

THOMAS J. RIDGE