

No. 188

AN ACT

HB 1843

Amending the act of February 1, 1966 (P.L.1656), entitled "An act concerning boroughs, and revising, amending and consolidating the law relating to boroughs," further regulating the valuation or assessment of dwellings.

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

Section 1. Section 1306, act of February 1, 1966 (P.L.1656), known as "The Borough Code," is amended to read:

Section 1306. Additions and Revisions to Duplicates.—Whenever in any borough, there is any construction of a building or buildings *not otherwise exempt as a dwelling* after the borough council has prepared a duplicate of the assessment of borough taxes and the building is not included in the tax duplicate of the borough, the authority responsible for assessments in the borough shall, upon the request of the borough council, direct the assessor in the borough to inspect and reassess, subject to the right of appeal and adjustment provided by the act of assembly under which assessments are made, all taxable property in the borough to which major improvements have been made after the original duplicates were prepared, and to give notice of such reassessments within ten days to the authority responsible for assessments, the borough and the property owner [**Provided, That in the case of new construction of single and multiple dwellings for residential purposes, no increased valuation or assessment shall be made when new construction of single and multiple dwellings for residential purposes occurs until there has been a conveyance to a bona fide purchaser, or the premises have been occupied, whichever is the earlier to occur. In no event shall such postponement of increased valuation or assessment extend beyond the date on which the next annual tax duplicate is completed. In the period between the preparation of a duplicate of the assessment of borough taxes and the completion of the next annual tax duplicate, reassessment of newly constructed multiple dwellings which have been conveyed to bona fide purchasers or which have been occupied, may be made not oftener than twice, at times designated by the authority responsible for assessments in the borough. The assessment of any multiple dwelling because of occupancy shall be upon such proportion which the occupied portion of the multiple dwelling bears to the entire multiple dwelling at the time of the reassessment**]. The property shall then be added to the duplicate and shall be taxable for borough purposes at the reassessed valuation for that proportionate part of the fiscal year of the borough remaining after the property was improved. Any improvement made during the month shall be computed as having been made on the first of the month. A certified copy of the additions or revisions to the duplicate shall be furnished by the borough

council to the borough tax collector, together with their warrant for collection of the same, and within ten days thereafter, the borough tax collector shall notify the owner of the property of the taxes due the borough.

Section 2. This act shall take effect immediately.

APPROVED—The 22nd day of July, A. D. 1970.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 188.



Robert J. Kelley
Secretary of the Commonwealth.