
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **187** Session of
1961

INTRODUCED BY MESSRS. STEVENSON, LANE, MALLERY,
HAYS AND HALUSKA, FEBRUARY 8, 1961.

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT,
FEBRUARY 8, 1961.

AN ACT

Amending the act of May 4 1927 (P L 519) entitled "An act concern-
ing boroughs and revising amending and consolidating the law
relating to boroughs" authorizing the reassessment of after built
property in boroughs and imposing liability for borough taxes
upon the owners thereof

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

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through
is to be omitted from bill.
Underscoring indicates new matter added to existing law. [Brackets] indicate matter
stricken from existing law.

1 Section 1 The act of May 4 1927 (P L 519) known as "The Bor-
2 ough Code" reenacted and amended July 10 1947 (P L 1621) is amend-
3 ed by adding after section 1302 a new section to read

4 Section 1302.1 Additions and Revisions to Duplicates Whenever
5 in any borough there is any construction of a building or buildings after
6 the borough council has prepared a duplicate of the assessment of bor-
7 ough taxes and the building is not included in the tax duplicate of the
8 borough the authority responsible for assessments in the borough shall
9 upon the request of the borough council direct the assessor in the bor-
10 ough to inspect and reassess subject to the right of appeal and adjust-
11 ment provided by the act of Assembly under which assessments are
12 made all taxable property in the borough to which major improvements
13 have been made after the original duplicates were prepared and to give
14 notice of such reassessments within ten days to the authority respon-
15 sible for assessments the borough and the property owner The property
16 shall then be added to the duplicate and shall be taxable for borough
17 purposes at the reassessed valuation for that proportionate part of the
18 fiscal year of the borough remaining after the property was improved
19 Any improvement made during the month shall be computed as having
20 been made on the first of the month A certified copy of the additions

- 1 or revisions to the duplicate shall be furnished by the borough council
- 2 to the borough tax collector together with their warrant for collection
- 3 of the same and within ten days thereafter the borough tax collector
- 4 shall notify the owner of the property of the taxes due the borough

We certify that this bill has passed the Senate and the House of Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The day of A. D. 1961.

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Governor