

No. 1998-108

AN ACT

SB 211

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 act¹ or its application to any person or circumstance is held invalid, the remaining provisions or applications of this act¹ are void.

¹Probably should read "section".

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

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

THOMAS J. RIDGE