

Penalty.

Any person violating any of the provisions of this section shall, upon conviction, be sentenced to pay a fine of twenty-five dollars (\$25) and costs of prosecution.

APPROVED—The 11th day of June, A. D. 1963.

WILLIAM W. SCRANTON

No. 80

AN ACT

Amending the act of May 4, 1927 (P. L. 519), entitled "An act concerning 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 Borough Code.

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

Act of May 4, 1927, P. L. 519, reenacted and amended July 10, 1947, P. L. 1621, further amended by adding a new section 1302.1.

Section 1. The act of May 4, 1927 (P. L. 519), known as "The Borough Code," reenacted and amended July 10, 1947 (P. L. 1621), is amended by adding, after section 1302, a new section to read:

Section 1302.1. Additions and Revisions to Duplicates.—Whenever in any borough, there is any construction of a building or buildings 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 for residential purposes, no increased valuation or assessment shall be made when new construction 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. 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.

Act effective immediately.

APPROVED—The 11th day of June, A. D. 1963.

WILLIAM W. SCRANTON

No. 81

AN ACT

Amending the act of July 28, 1953 (P. L. 723), entitled "An act relating to counties of the second class; amending, revising, consolidating and changing the laws relating thereto," further regulating contributions made by county commissioners toward funeral expenses of deceased service persons and their widows.

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

Second Class
County Code.

Section 1. Subsection (a) of section 2109, section 2110 and subsection (c) of section 2111, act of July 28, 1953 (P. L. 723), known as the "Second Class County Code," amended July 8, 1957 (P. L. 564), are amended to read:

Subsection (a),
section 2109,
section 2110,
and subsection
(c), section
2111, act of July
28, 1953, P. L.
723, amended
July 8, 1957,
P. L. 564, further
amended.

Section 2109. Funeral Expenses of Deceased Service Persons.—(a) The county commissioners of the county are hereby authorized and directed to contribute the sum of seventy-five dollars (\$75) towards the funeral expenses of each deceased service person in the cases enumerated below, where in each case application therefor is made within one year after the date of his or her death, and where the total expenses of the funeral does not exceed [eight hundred dollars (\$800)] *one thousand dollars (\$1,000)*. In the case of any deceased service person who died while in the service, application need not be made within one year after the date of his or her death, but may be made at any time thereafter.

* * * * *

Section 2110. Burial of Widows of Deceased Service Persons.—Upon due application and proof, the county commissioners of the county are hereby authorized and directed to contribute the sum of seventy-five dollars