

ALBURTIS CODIFIED ORDINANCES

Chapter 81

Real Property Tax

Chapter 81 — Real Property Tax

Article I — Tax Levy

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Article I — Tax Levy

§ 81-101 1999.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 1999, as follows:

(a) For general borough purposes, the sum of 7.4 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 7.4 mills on each dollar of assessed valuation.

§ 81-102 2000.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2000, as follows:

(a) For general borough purposes, the sum of 7.4 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 7.4 mills on each dollar of assessed valuation.

§ 81-103 2001.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2001, as follows:

(a) For general borough purposes, the sum of 7.4 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 7.4 mills on each dollar of assessed valuation.

§ 81-104 2002.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2002, as follows:

(a) For general borough purposes, the sum of 7.4 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 7.4 mills on each dollar of assessed valuation.

§ 81-105 2003.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2003, as follows:

(a) For general borough purposes, the sum of 7.4 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 7.4 mills on each dollar of assessed valuation.

§ 81-106 2004.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2004, as follows:

(a) For general borough purposes, the sum of 7.4 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 7.4 mills on each dollar of assessed valuation.

§ 81-107 2005.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2005, as follows:

(a) For general borough purposes, the sum of 8.4 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 8.4 mills on each dollar of assessed valuation.

§ 81-108 2006.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2006, as follows:

(a) For general borough purposes, the sum of 8.4 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 8.4 mills on each dollar of assessed valuation.

§ 81-109 2007.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2007, as follows:

(a) For general borough purposes, the sum of 9.4 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 9.4 mills on each dollar of assessed valuation.

§ 81-110 2008.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2008, as follows:

(a) For general borough purposes, the sum of 9.9 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 9.9 mills on each dollar of assessed valuation.

§ 81-111 2009.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2009, as follows:

(a) For general borough purposes, the sum of 9.9 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 9.9 mills on each dollar of assessed valuation.

§ 81-112 2010.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2010, as follows:

(a) For general borough purposes, the sum of 9.9 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 9.9 mills on each dollar of assessed valuation.

§ 81-113 2011.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2011, as follows:

(a) For general borough purposes, the sum of 9.9 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 9.9 mills on each dollar of assessed valuation.

§ 81-114 2012.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2012, as follows:

(a) For general borough purposes, the sum of 9.9 mills on each dollar of assessed valuation.

(b) The total tax levy on assessed property is equal to 9.9 mills on each dollar of assessed valuation.

§ 81-115 2013.**(a) Reassessment.**

(1) The County of Lehigh has implemented a countywide revision of assessment by revaluing all properties and applying an established predetermined ratio of one hundred percent (100%). The first year in which this revision is implemented is 2013 and the Borough is now levying its real estate taxes on the revised assessment roll for the first time for fiscal year 2013.

(2) In accordance with 53 PA. CONS. STAT. § 8823(b), the Borough must reduce its tax rate so that the total amount of taxes levied for 2013 against the real properties contained in the duplicate does not exceed the total amount it levied on the properties in 2012.

(3) At a tax rate of 3.08 mills, and a total taxable assessment of \$130,605,200 for 2013 as certified by the County of Lehigh Office of Assessment, the total amount of taxes levied

for 2013 against the real properties contained in the duplicate would be \$402,264.02. This amount does not exceed the total amount levied on the properties in 2012, which was \$402,389.85. Accordingly, a tax rate of 3.08 mills will satisfy the requirements of 53 PA. CONS. STAT. § 8823(b).

(4) Since the tax rate established below is set at 3.08 mills, it is not necessary to utilize the procedures of 53 PA. CONS. STAT. § 8823(c) or (e) to levy real property taxes at a higher rate.

(b) Tax Levy. A tax is hereby levied on all assessed property within the Borough of Albury subject to taxation for fiscal year 2013, as follows:

(1) For general borough purposes, the sum of 3.08 mills on each dollar of assessed valuation.

(2) The total tax levy on assessed property is equal to 3.08 mills on each dollar of assessed valuation.

§ 81-116 2014.

A tax is hereby levied on all assessed property within the Borough of Albury subject to taxation for fiscal year 2014, as follows:

(a) For general borough purposes, the sum of 3.75 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 3.83 mills on each dollar of assessed valuation.

§ 81-117 2015.

A tax is hereby levied on all assessed property within the Borough of Albury subject to taxation for fiscal year 2015, as follows:

(a) For general borough purposes, the sum of 3.75 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 3.83 mills on each dollar of assessed valuation.

§ 81-118 2016.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2016, as follows:

(a) For general borough purposes, the sum of 3.75 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 3.83 mills on each dollar of assessed valuation.

§ 81-119 2017.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2017, as follows:

(a) For general borough purposes, the sum of 3.75 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 3.83 mills on each dollar of assessed valuation.

§ 81-120 2018.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2018, as follows:

(a) For general borough purposes, the sum of 3.75 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting

any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 3.83 mills on each dollar of assessed valuation.

§ 81-121 2019.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2019, as follows:

(a) For general borough purposes, the sum of 3.75 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 3.83 mills on each dollar of assessed valuation.

§ 81-122 2020.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2020, as follows:

(a) For general borough purposes, the sum of 3.75 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 3.83 mills on each dollar of assessed valuation.

§ 81-123 2021.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2021, as follows:

(a) For general borough purposes, the sum of 3.75 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 3.83 mills on each dollar of assessed valuation.

§ 81-124 2022.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2022, as follows:

(a) For general borough purposes, the sum of 3.75 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 3.83 mills on each dollar of assessed valuation.

§ 81-125 2023.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2023, as follows:

(a) For general borough purposes, the sum of 3.75 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 3.83 mills on each dollar of assessed valuation.

§ 81-126 2024.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2024, as follows:

(a) For general borough purposes, the sum of 4.50 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 4.58 mills on each dollar of assessed valuation.

§ 81-127 2025.

A tax is hereby levied on all assessed property within the Borough of Alburtis subject to taxation for fiscal year 2025, as follows:

(a) For general borough purposes, the sum of 4.50 mills on each dollar of assessed valuation.

(b) For the purposes of making appropriations to fire companies within the Borough; for the purchase of fire engines, fire apparatus, and fire hose for the use of the Borough; for assisting any fire company in the Borough in the purchase, renewal, or repair of any of its fire engines, fire apparatus, or fire hose; for the training of fire personnel; and/or for payments to fire training schools and centers: the sum of 0.08 mills on each dollar of assessed valuation.

(c) The total tax levy on assessed property is equal to 4.58 mills on each dollar of assessed valuation.

Article II — Discounts & Penalties

§ 81-201 Discounts.

All taxpayers subject to the payment of taxes under Article I shall be entitled to a discount of two percent (2%) from the amount of such tax upon making payment of the whole amount thereof within two (2) months after the date of the tax notice.

§ 81-202 Penalties.

All taxpayers who shall fail to make payment of any taxes under Article I charged against them for four (4) months after the date of the tax notice shall be charged a penalty of ten percent (10%), which penalty shall be added to the taxes by the tax collector and be collected by him.

Article III — Failure to Receive Tax Notice By a Person Who Recently Acquired a Taxable Property

§ 81-301 Definitions.

For purposes of this Article, the terms defined in this Section shall have the meanings indicated, whether with or without initial capital letters, unless the context in which they are used clearly indicates a different meaning:

(a) **Additional Charge.** The term “additional charge” shall mean any interest, fee, penalty, or charge accruing to and in excess of the face amount of the real estate tax as provided in the real estate tax notice.

(b) **Qualifying Event.** The term “qualifying event” shall mean:

(1) For purposes of real property, the date of transfer of ownership.

(2) For purposes of manufactured or mobile homes, the date of transfer of ownership, or the date a lease agreement commences for the original location or relocation of a mobile or manufactured home on a parcel of land not owned by the owner of the mobile or manufactured home. The term does not include the renewal of a lease for the same location.

(c) **Tax Collector.** The term “tax collector” shall mean each of the following:

(1) The duly elected or appointed Tax Collector of the Borough.

(2) The Lehigh County Tax Claim Bureau or an alternative collector of taxes as provided in the Real Estate Tax Sale Law, 72 PA. STAT. ANN. § 5860.101 *et seq.*

(3) An employee, agent, or assignee authorized to collect the Borough real estate tax.

(4) A purchaser of claim for the Borough real estate tax.

(5) Any other person authorized by law or contract to secure collection of, or take any action at law or in equity against, the person or property of the taxpayer for the real estate tax or amounts, liens, or claims derived from the real estate tax.

(d) **Taxpayer.** The term “taxpayer” shall mean a person obligated to pay Borough real estate taxes with respect to a particular property.

§ 81-302 Waiver of Additional Charges.

Each tax collector shall waive additional charges for the late payment of Borough real estate taxes for a particular property and tax year, if the taxpayer does all of the following:

(a) Provides a request for waiver of additional charges to the tax collector in possession of the claim within twelve (12) months after a qualifying event with respect to the particular property.

(b) Attests that a real estate tax notice was not received for that property and tax year. For purposes of this Article, a tax notice which was not received until after the date ten (10) days before the end of the “face amount” period for the tax shall be treated as if it was never received, and the taxpayer may properly attest in that situation that the notice was not received.

(c) Provides the tax collector in possession of the claim with one of the following:

(1) a copy of the deed showing the date of real property transfer; or

(2) a copy of the title following the acquisition of a mobile or manufactured home subject to taxation as real estate showing the date of issuance, or a copy of an executed lease agreement between the owner of a mobile or manufactured home and the owner of a parcel of land on which the mobile or manufactured home will be situated showing the date the lease commences.

(d) Pays the face value amount of the tax notice for the real estate tax with the waiver request

§ 81-303 Waiver and Attestation Form.

A taxpayer shall use the standardized form developed by the Pennsylvania Department of Community and Economic Development (available from the Borough) for purposes of submitting the waiver request and attestation under § 81-302.

§ 81-304 Taxpayer Relief.

A taxpayer granted a waiver and paying real estate tax as provided in this Article shall not be subject to an action at law or in equity for an additional charge, and any claim existing or lien filed for an additional charge shall be deemed satisfied.

§ 81-305 Tax Collector Liability.

A tax collector who grants a waiver and accepts payment in good faith in accordance with this Article shall not be personally liable for any amount due or arising from the real estate tax that is the subject of the waiver..

§ 81-306 Effective Date.

This Article shall apply to additional charges with respect to Borough real estate taxes assessed for calendar year 2023 or any later year.

Appendix

§ 81-A Source Ordinances and Prior Ordinances Concerning Related Subject Matter.

1913	Ordinance 1	07-21-1913
1914	Ordinance 2	07-14-1914
1915	Ordinance 8	07-02-1915
1916	Ordinance 14	07-05-1916
1917	Ordinance 16	07-06-1917
1918	Ordinance 19	07-01-1918
1919	Ordinance 20	07-03-1919
1920	Ordinance 22	07-15-1920
1921	Ordinance 25	08-01-1921
1937	Ordinance 34	04-21-1937
1938	Ordinance 37	08-04-1938
1939	Ordinance 38	05-04-1939
1940	Ordinance 40	06-11-1940
1941	Ordinance 41	03-03-1941
1942	Ordinance 42	05-01-1942
1943	Ordinance 43	04-05-1943
1944	Ordinance 44	02-07-1944
1945	Ordinance 47	02-05-1945
1947	Ordinance 49	02-03-1947
1948	Ordinance 51	02-02-1948

1948	Ordinance 52	03-07-1949
1950	Ordinance 53	03-01-1950
1951	Ordinance 56	02-05-1951
1952	Ordinance 61	02-04-1952
1953	Ordinance 63	02-02-1953
1954	Ordinance 64	03-01-1954
1955	Ordinance 66	03-07-1955
1956	Ordinance 68	03-05-1956
1957	Ordinance 71	03-04-1957
1958	Ordinance 75	03-03-1958
1959	Ordinance 80	03-02-1959
1960	Ordinance 86	03-07-1960
1961	Ordinance 91	03-06-1961
1962	Ordinance 95	03-05-1962
1963	Ordinance 101	03-04-1963
1964	Ordinance 108	03-23-1964
1965	Ordinance 112	03-01-1965
1966	Ordinance 119	03-07-1966
1967	Ordinance 130	02-20-1967
1968	Ordinance 134	02-19-1968
1969	Ordinance 137	01-06-1969
1970	Ordinance 142	01-05-1970
1971	Ordinance 147	12-21-1970
1972	Ordinance 158	01-03-1972
1973	Ordinance 161	01-02-1973
1974	Ordinance 165	01-07-1974
1975	Ordinance 169	12-30-1974
1976	Ordinance 175A	12-29-1975

1977	Ordinance 181	12-30-1976
1978	Ordinance 188	12-30-1977
1979	Ordinance 200	12-28-1978
1980	Ordinance 205	12-28-1979
1981	Ordinance 209	12-30-1980
1982	Ordinance 216	12-23-1981
1983	Ordinance 224	12-29-1982
1984	Ordinance 227	12-29-1983
1985	Ordinance 237	12-12-1984
1986	Ordinance 243	12-11-1985
1987	Ordinance 250	12-29-1986
1988	Ordinance 258	12-30-1987
1989	Ordinance 267	12-26-1988
1990	Ordinance 278	12-27-1989
1991	Ordinance 284	12-26-1990
1992	Ordinance 288	12-30-1991
1993	Ordinance 296	12-30-1992
1994	Ordinance 305	12-29-1993
1995	Ordinance 314	12-28-1994
1996	Ordinance 323	12-27-1995
1997	Ordinance 345	12-30-1996
1998	Ordinance 355	12-29-1997
1999	Ordinance 362	12-30-1998
2000	Ordinance 378	12-29-1999
2001	Ordinance 384	12-27-2000
2002	Ordinance 393	12-26-2001
2003	Ordinance 402	12-23-2002
Codification	Ordinance 415	10-29-2003
2004	Ordinance 418	12-29-2003

2005	Ordinance 431	12-29-2004
2006	Ordinance 442	12-28-2005
2007	Ordinance 452	12-27-2006
2008	Ordinance 468	12-26-2007
2009	Ordinance 475	12-29-2008
2010	Ordinance 486	12-30-2009
2011	Ordinance 492	12-29-2010
2012	Ordinance 500	12-28-2011
2013	Ordinance 508	12-26-2012
2014	Ordinance 514	12-23-2013
2015	Ordinance 523	12-29-2014
2016	Ordinance 532	12-30-2015
2017	Ordinance 535	12-28-2016
2018	Ordinance 542	12-27-2017
2019	Ordinance 552	12-26-2018
2020	Ordinance 559	12-23-2019
2021	Ordinance 564	12-30-2020
2022	Ordinance 569	12-29-2021
Art. III	Ordinance 574	10-12-2022
2023	Ordinance 576	12-28-2022
2024	Ordinance 583	12-27-2023
2025	Ordinance 591	12-23-2024