

---

# Chapter 81 — Real Property Tax

---

## Article I — Tax Levy

§ 81-101	1999.....	81-3
§ 81-102	2000.....	81-3
§ 81-103	2001.....	81-3
§ 81-104	2002.....	81-3
§ 81-105	2003.....	81-4
§ 81-106	2004.....	81-4
§ 81-107	2005.....	81-4
§ 81-108	2006.....	81-4
§ 81-109	2007.....	81-5
§ 81-110	2008.....	81-5
§ 81-111	2009.....	81-5
§ 81-112	2010.....	81-5
§ 81-113	2011.....	81-6
§ 81-114	2012.....	81-6
§ 81-115	2013.....	81-6
	(a) Reassessment.....	81-6
	(b) Tax Levy.....	81-6
§ 81-116	2014.....	81-7

## Article II — Discounts & Penalties

§ 81-201	Discounts.....	81-7
§ 81-202	Penalties.....	81-7

## Appendix

¶ 81-A	Source Ordinances and Prior Ordinances Concerning Related Subject Matter.....	81-8
--------	----------------------------------------------------------------------------------	------

## Article I — Tax Levy

### § 81-101 1999.

A tax is hereby levied on all assessed property within the Borough of Alburdis 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 Alburdis 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 Alburdis 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 Alburdis 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 Alburdis 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 Alburdis 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 Alburdis 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 Alburdis 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 Albury 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 Albury 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 Albury 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 Albury 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 Albutis 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 Albutis 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 Albutis 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 Alburty 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.

## **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.

## 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