

MUNICIPALITY OF MONROEVILLE
ALLEGHENY COUNTY, PENNSYLVANIA

ORDINANCE NO. 2053

AN ORDINANCE OF THE MUNICIPALITY OF MONROEVILLE,
ALLEGHENY COUNTY, PENNSYLVANIA, ALLOWING FOR THE
INTERIM ASSESSMENT AND TAXATION OF IMPROVEMENTS TO REAL
ESTATE

WHEREAS, a portion of the revenue necessary for the operation of the Municipality of Monroeville is provided by an ad valorem tax upon real estate; and

WHEREAS, the Borough Code 53 P.S. 46306 of the Commonwealth of Pennsylvania allows for the interim assessment of new building construction and major improvements to buildings occurring during the Municipality of Monroeville's fiscal year for taxation for municipal purposes for that proportionate part of the fiscal year remaining after the property was improved;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the Municipality of Monroeville, pursuant to Borough Code 53 46306 of the County Assessment Codes, whenever there is any construction of or major improvement to a building or buildings which is not exempt from taxation and such building is not included in the tax duplicate of the municipality, the Council may request the authority responsible for assessments in Allegheny County to inspect and assess, subject to the right of appeal and adjustment as provided in the General County Assessment Law, all taxable property in the Municipality of Monroeville to which major improvements have been made, whereupon such property shall then be added to the duplicate and shall be taxable for municipal purposes at the same rate as all other taxable property in the Municipality of Monroeville as the assessed valuation for the proportionate part of the fiscal year of the Municipality of Monroeville remaining after the property was improved, and

FURTHER, BE IT RESOLVED that when such improvements are made during a month, the interim assessment shall be computed as having been made on the first of the next succeeding month; and

FURTHER, BE IT RESOLVED that a 2% discount be granted on taxes paid by the end of the month following the month during which the interim assessment was made; that taxes paid after the end of the second month but before the fourth month following the month during which the interim assessment was made shall be paid at face amount thereof; all payments made subsequent to the fourth month following the month during which the interim assessment was made shall be subject to a penalty of 10% of the face amount thereof; and

FURTHER, BE IT RESOLVED that the Manager of the Municipality of Monroeville is authorized by the Council to take such action as is necessary under Section 46306 of the Borough Code to implement this resolution.

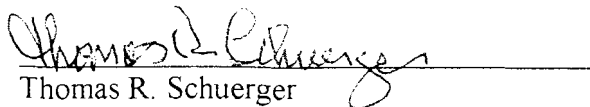
RESOLVED the 14th day of October, 1997.

ATTEST:

MUNICIPALITY OF MONROEVILLE



Mary Ann Natoli
Municipal Manager



Thomas R. Schuenger
Mayor

ENTERED INTO LEGAL BOOK ON: October 24, 1997