

ORDINANCE NO. 229

AN ORDINANCE OF THE TOWNSHIP OF OHIO AUTHORIZING AND DIRECTING REVISIONS TO THE TAX DUPLICATE LIST.

WHEREAS, the Second Class Township Code at 53 P.S. Section 68210 authorizes a Township to revise and add to the assessments on its tax duplicate list after the preparation of the assessments in cases where new construction takes place or improvements are made; and

WHEREAS, the Township of Ohio desires to implement a program to make such additions and revisions.

NOW THEREFORE, be it ordained and enacted by the Board of Supervisors of the Township of Ohio, and it is hereby ordained and enacted by the authority of the same as follows:

Section 1. The Township Manager or his designee is hereby directed to notify the County Assessor's Office or other authority responsible for the assessment of property in the Township of the construction of a building or buildings not otherwise exempt from tax in the Township for the purposes of having said building and the property where it is situate reassessed.

Section 2. Upon reassessment, any said property shall be added to or revised on the tax duplicate, and shall be taxable for the Township purposes for the proportionate part of the fiscal year remaining after the property was so improved by reason of the construction of the building. The entire improvement of new construction shall generally be measured at and from time of occupancy, and occupancy occurring during a month shall be treated

as occurring on the first day of the following month.

Section 3. A certified list of additions and revisions will be furnished by the Board of Township Supervisors to the collector, together with their warrant for collection. Within ten days, the tax collector shall notify the property owner of the taxes due the Township.

ORDAINED AND ENACTED this 8th day of February,  
1999.

ATTEST:

TOWNSHIP OF OHIO

John B. Sullivan  
Township Secretary

By: George Blida  
Chairman, Board of  
Supervisors