

## PART C

### Real Estate

**Section 301. Imposition of Tax.** The tax rate of the Municipality on all valuations of real estate assessed for Borough purposes for the year 2017 is hereby fixed, as follows:

For general Borough purposes at \$.0164 times the valuation, or  
16.40 mills.<sup>40</sup>

**Section 302. Discounts and Penalties.** The taxes levied by the Borough of State College on real estate for the year 2016 shall be discounted and shall have penalties, as follows:

**a.** All taxpayers subjected to the payment of such taxes shall be entitled to a discount of 2 percent from the amount of such tax upon making payment of the whole amount thereof within two months after the date of the tax notice.

**b.** All taxpayers who shall fail to make payment of such taxes charged against them for four months after the date of the tax notice shall be charged a penalty of 10 percent, which penalty shall be added to the taxes by the Tax Collector and be collected by him/her.

(Ordinance 950, December 12, 1978, as reenacted by Ordinance 1457, December 22, 1994, Ordinance 1485, December 20, 1995, Ordinance 1515, December 23, 1996, Ordinance 1554, December 23, 1997, Ordinance 1581, December 22, 1998, Ordinance 1610, December 23, 1999,<sup>50</sup> Ordinance 1646, December 21, 2000, Ordinance 1690, December 18, 2001, Ordinance 1718, December 23, 2002, Ordinance 1763, December 22, 2003, Ordinance 1803, December 22, 2004, Ordinance 1830, December 20, 2005, Ordinance 1859, December 18, 2006, and by Ordinance 1885, December 19, 2007, Ordinance 1917, December 15, 2008, Ordinance 1940, December 21, 2009, Ordinance 1957, December 20, 2010, Ordinance 1977, December 19, 2011, Ordinance 2008, December 17, 2012, Ordinance 2033, December 16, 2013, Ordinance 2057, December 15, 2014, Ordinance 2067, December 21, 2015, and by Ordinance 2082, December 19, 2016.)

**Section 303. Homestead Property Exclusion Program.**

**a. Title.** This Ordinance shall be known as cited as the “Homestead Property Exclusion Program Ordinance.”

**b. Definitions and Construction.** The definitions of terminology contained in the Homestead Property Exclusion Program Act, 53 Pa.C.S.A. § 8581 et seq., as amended, (the “Homestead Property Exclusion Program Act”) are incorporated herein by reference. All terminology contained in this Article and all provisions of this Article shall be construed in accordance with the Homestead Property Exclusion Program Act.

**c. Homestead Property Exclusion.** A Homestead Property Exclusion is hereby created and established pursuant to the Homestead Property Exclusion Program Act for all applicable properties in the Borough. The initial \$25,000 of the assessed value of any homestead property in the Borough is excluded from Borough real estate taxes.

**d. Administration and Regulations.** The Centre County Assessment Office, or its successor, and the Borough Manager, or his designee, shall be responsible for administering this Ordinance. The Centre County Assessment Office and the Borough Manager shall have the authority to issue regulations with respect to the administration and implementation of this Ordinance provided that such regulations comply with the Homestead Property Exclusion Program Act.

**e. Applicability.** The homestead property exclusions established under this Ordinance shall apply to the 2006 Borough real estate tax year and all succeeding Borough real estate tax years until further amended as provided by law.

**f. Severability.** If a final decision of a court of competent jurisdiction holds any provision of this Ordinance or the application of any provision to any circumstances to be invalid, illegal or unconstitutional, then the other provisions of this Ordinance or the application of such provision to other circumstances shall remain in full force and effect.

(Ordinance 1828, December 20, 2005, Section 1.)