

## **Proposed New Code – Back Tax Assessments**

### **Back Tax Assessments**

- A. Back Tax Assessments are defined as assessments that have not been performed by the borough for prior tax years.
- B. Back Tax Assessments may be made for land and real property where the owner of record has improved the property without following borough code. This includes by way of example only failing to obtain building permits or failing to file declarations of construction. Back tax assessments and subsequent taxes must be based on reasonable facts. The reasonableness of a back tax assessment is subject to immediate appeal to the board of equalization.
- C. When the borough assessor's office fails to perform an assessment following improvements to the property through no fault of the owner, the borough may not collect taxes on assessments made after the fact for more than 2 prior tax years.