

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 912 Session of 2015

INTRODUCED BY ROSS, HARPER, GINGRICH, FREEMAN AND M. DALEY, APRIL 6, 2015

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, JUNE 17, 2015

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for DEFINITIONS AND FOR subjects of local <--
4 taxation.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Section 8811(a) of Title 53 of the Pennsylvania <--
8 Consolidated Statutes is amended to read:

9 SECTION 1. SECTION 8802 OF TITLE 53 OF THE PENNSYLVANIA <--
10 CONSOLIDATED STATUTES IS AMENDED BY ADDING A DEFINITION TO READ:
11 § 8802. DEFINITIONS.

12 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER
13 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
14 CONTEXT CLEARLY INDICATES OTHERWISE:

15 * * *

16 "DE MINIMUS STRUCTURE." A STRUCTURE THAT IS 200 SQUARE FEET
17 OR LESS IN AREA THAT IS NOT PERMANENTLY ATTACHED TO LAND OR
18 CONNECTED WITH WATER, GAS, ELECTRIC OR SEWAGE FACILITIES.

1 * * *

2 SECTION 2. SECTION 8811(A) OF TITLE 53 IS AMENDED AND
3 SUBSECTION (B) IS AMENDED BY ADDING A PARAGRAPH TO READ:

4 § 8811. Subjects of local taxation.

5 (a) Subjects of taxation enumerated.--Except as provided in
6 subsection (b), all subjects and property made taxable by the
7 laws of this Commonwealth for county, city, borough, town,
8 township and school district purposes shall, as provided in this
9 chapter, be valued and assessed at the annual rates, including
10 all:

11 (1) Real estate, namely:

12 (i) houses;

13 (ii) house trailers and mobile homes permanently
14 attached to land or connected with water, gas, electric
15 or sewage facilities;

16 (iii) buildings [permanently attached to land or
17 connected with water, gas, electric or sewage facilities]
18 THAT DO NOT CONSTITUTE DE MINIMUS STRUCTURES; <--

19 (iv) lands, lots of ground and ground rents, trailer
20 parks and parking lots;

21 (v) mills and manufactories of all kinds, furnaces,
22 forges, bloomeries, distilleries, sugar houses, malt
23 houses, breweries, tan yards, fisheries, ferries and
24 wharves;

25 (vi) all office buildings;

26 (vii) that portion of a steel, lead, aluminum or
27 like melting and continuous casting structure which
28 encloses or provides shelter or protection from the
29 elements for the various machinery, tools, appliances,
30 equipment, materials or products involved in the mill,

1 mine, manufactory or industrial process; and
2 (viii) telecommunication towers that have become
3 affixed to land.

4 (2) All other things now taxable by the laws of this
5 Commonwealth for taxing districts.

6 * * *

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7 (B) EXCEPTIONS.--THE FOLLOWING ARE NOT SUBJECT TO TAX:

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8 * * *

9 (7) NO AGRICULTURAL BUILDING 1,000 SQUARE FEET OR LESS
10 IN AREA THAT IS NOT PERMANENTLY ATTACHED TO LAND OR CONNECTED
11 WITH WATER, GAS, ELECTRIC OR SEWAGE FACILITIES SHALL BE
12 ASSESSED OR TAXED AS REAL ESTATE. FOR THE PURPOSES OF THIS
13 PARAGRAPH, "AGRICULTURAL BUILDING" SHALL HAVE THE SAME
14 MEANING AS DEFINED IN THE ACT OF NOVEMBER 10, 1999 (P.L.491,
15 NO.45), KNOWN AS THE PENNSYLVANIA CONSTRUCTION CODE ACT.
16 Section 2. This act shall take effect immediately.