

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 336

Session of
1977

INTRODUCED BY A. C. FOSTER, LEHR, SIRIANNI, F. TAYLOR,
DOMBROWSKI, LIVENGOD, WEIDNER AND FREIND, FEBRUARY 15, 1977

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 15, 1977

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," excluding solar energy systems in determining
11 the value of real estate.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Subsection (a) of section 201, act of May 22,
15 1933 (P.L.853, No.155), known as "The General County Assessment
16 Law," amended June 1, 1973 (P.L.33, No.17), is amended to read:

17 Section 201. Subjects of Taxation Enumerated.--The following
18 subjects and property shall, as hereinafter provided, be valued
19 and assessed, and subject to taxation for all county, city,
20 borough, town, township, school and poor purposes at the annual
21 rate:

22 (a) All real estate, to wit: Houses, house trailers and

1 mobilehomes buildings permanently attached to land or connected
2 with water, gas, electric or sewage facilities, buildings,
3 lands, lots of ground and ground rents, trailer parks and
4 parking lots, mills and manufactories of all kinds, furnaces,
5 forges, bloomeries, distilleries, sugar houses, malt houses,
6 breweries, tan yards, fisheries, and ferries, wharves, and all
7 other real estate not exempt by law from taxation. Machinery,
8 tools, appliances and other equipment contained in any mill,
9 mine, manufactory or industrial establishment shall not be
10 considered or included as a part of the real estate in
11 determining the value of such mill, mine, manufactory or
12 industrial establishment, [and] no silo used predominantly for
13 processing or storage of animal feed incidental to operation of
14 the farm on which the silo is located shall be included in
15 determining the value of real estate used predominantly as a
16 farm, and no solar energy heating or cooling system shall be
17 included in determining the value of real estate on which it is
18 located: Provided, That for the tax or fiscal year beginning on
19 or after the first day of January, one thousand nine hundred
20 fifty-eight, eighty per centum of the assessed value of any such
21 machinery, tools, appliances and other equipment located in
22 counties of the second class as well as in all cities of the
23 third class, boroughs, townships, school districts of the
24 second, third and fourth class, and institutional districts in
25 counties of the second class, shall be considered and included
26 in determining the value of such mill, mine, manufactory or
27 industrial establishment: Provided further, That for the tax or
28 fiscal year beginning on or after the first day of January, one
29 thousand nine hundred fifty-nine, sixty per centum of the
30 assessed value of any such machinery, tools, appliances and

1 other equipment located in said political subdivisions, shall be
2 considered and included in determining the value of such mill,
3 mine, manufactory or industrial establishment: Provided further,
4 That for the tax or fiscal year beginning on or after the first
5 day of January, one thousand nine hundred sixty, forty per
6 centum of the assessed value of any such machinery, tools,
7 appliances and other equipment located in said political
8 subdivisions, shall be considered and included in determining
9 the value of such mill, mine, manufactory or industrial
10 establishment: Provided further, That for the tax or fiscal year
11 beginning on or after the first day of January, one thousand
12 nine hundred sixty-one, twenty per centum of the assessed value
13 of any such machinery, tools, appliances and other equipment
14 located in said political subdivisions, shall be considered and
15 included in determining the value of such mill, mine,
16 manufactory or industrial establishment: Provided further, That
17 for the tax or fiscal years beginning on or after the first day
18 of January, one thousand nine hundred sixty-two, no portion of
19 the value of any such machinery, tools, appliances and other
20 equipment regardless of where located, shall be considered and
21 included in determining the value of such mill, mine,
22 manufactory or industrial establishment: Provided further, That
23 nothing contained in this section of this act shall be construed
24 as an intent to provide for the valuing and assessing and
25 subjecting to taxation for purposes of any city of the second
26 class or any school district of the first class A any such
27 machinery, tools, appliances and other equipment: And provided
28 further, That such exclusion of silos used predominantly for
29 processing or storage of animal feed incidental to operation of
30 the farm on which the silo is located shall be included in

1 determining the value of real estate used predominantly as a
2 farm shall become effective for taxes to be levied for the tax
3 or fiscal year beginning on or after the first day of January,
4 one thousand nine hundred seventy-four.

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6 Section 2. This act shall take effect in 60 days and shall
7 apply to valuations for taxes levied for the calendar or fiscal
8 year beginning on or after January 1, 1979.