

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1099 Session of
1977

INTRODUCED BY WAGNER AND FISCHER, MAY 2, 1977

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 2, 1977

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as
2 amended, "An act relating to assessment for taxation in
3 counties of the fourth, fifth, sixth, seventh and eighth
4 classes; designating the subjects, property and persons
5 subject to and exempt from taxation for county, borough,
6 town, township, school, except in cities and county
7 institution district purposes; and providing for and
8 regulating the assessment and valuation thereof for such
9 purposes; creating in each such county a board for the
10 assessment and revision of taxes; defining the powers and
11 duties of such boards; providing for the acceptance of this
12 act by cities; regulating the office of ward, borough, town
13 and township assessors; abolishing the office of assistant
14 triennial assessor in townships of the first class; providing
15 for the appointment of a chief assessor, assistant assessors
16 and other employes; providing for their compensation payable
17 by such counties; prescribing certain duties of and certain
18 fees to be collected by the recorder of deeds and municipal
19 officers who issue building permits; imposing duties on
20 taxables making improvements on land and grantees of land;
21 prescribing penalties; and eliminating the triennial
22 assessment," excluding solar energy systems in determining
23 the value of real estate.

24 The General Assembly of the Commonwealth of Pennsylvania
25 hereby enacts as follows:

26 Section 1. Subsection (a) of section 201, act of May 21,
27 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class
28 County Assessment Law," amended September 23, 1961 (P.L.1604,
29 No.678), is amended to read:

1 Section 201. Subjects of Taxation Enumerated.--The following
2 subjects and property shall as hereinafter provided be valued
3 and assessed and subject to taxation for all county, borough,
4 town, township, school, (except in cities), poor and county
5 institution district purposes, at the annual rate,

6 (a) All real estate, to wit: Houses, house trailers and
7 mobilehomes permanently attached to land or connected with
8 water, gas, electric or sewage facilities, buildings, lands,
9 lots of ground and ground rents, trailer parks and parking lots,
10 mills and manufactories of all kinds, and all other real estate
11 not exempt by law from taxation. Machinery, tools, appliances
12 and other equipment contained in any mill, mine, manufactory or
13 industrial establishment shall not be considered or included as
14 a part of the real estate in determining the value of such mill,
15 mine, manufactory or industrial establishment and no solar
16 energy heating or cooling system shall be included in
17 determining the value of real estate on which it is located:

18 Provided, That the exclusion of such machinery, tools,
19 appliances and other equipment, in so determining the value of
20 such mill, mine, manufactory or industrial establishment, shall
21 be postponed and shall not become effective until such real
22 estate is valued and assessed for taxes to be levied for the tax
23 or fiscal years beginning on or after the first day of January,
24 one thousand nine hundred fifty-six.

25 * * *

26 Section 2. This act shall take effect in 60 days and shall
27 apply to valuations for taxes levied for the calendar or fiscal
28 year beginning on or after January 1, 1978.