

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 329

Session of
1979

INTRODUCED BY A. C. FOSTER, JR., GEESEY, BITTLE, SIRIANNI,
MADIGAN AND LEHR, FEBRUARY 13, 1979

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, MAY 28, 1980

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 December 14, 1977 (P.L.276, No.90), is amended to
17 read:

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

1 (a) All real estate, to wit: Houses, house trailers and
2 mobilehomes buildings permanently attached to land or connected
3 with water, gas, electric or sewage facilities, buildings,
4 lands, lots of ground and ground rents, trailer parks and
5 parking lots, mills and manufactories of all kinds, furnaces,
6 forges, bloomeries, distilleries, sugar houses, malt houses,
7 breweries, tan yards, fisheries, and ferries, wharves, all
8 office type construction of whatever kind, that portion of a
9 steel, lead, aluminum or like melting and continuous casting
10 structures which enclose, provide shelter or protection from the
11 elements for the various machinery, tools, appliances,
12 equipment, materials or products involved in the mill, mine,
13 manufactory or industrial process, and all other real estate not
14 exempt by law from taxation. Machinery, tools, appliances and
15 other equipment contained in any mill, mine, manufactory or
16 industrial establishment shall not be considered or included as
17 a part of the real estate in determining the value of such mill,
18 mine, manufactory or industrial establishment. No office type
19 construction of whatever kind shall be excluded from taxation
20 but shall be considered a part of real property subject to
21 taxation. That portion of a steel, lead, aluminum or like
22 melting and continuous casting structure which encloses,
23 provides shelter or protection from the elements for the various
24 machinery, tools, appliances, equipment, materials or products
25 involved in the mill, mine, manufactory or industrial process
26 shall be considered as part of real property subject to
27 taxation. No silo used predominantly for processing or storage
28 of animal feed incidental to operation of the farm on which the
29 silo is located shall be included in determining the value of
30 real estate used predominantly as a farm and no solar energy

1 heating or cooling ~~system~~ EQUIPMENT, INCLUDING COLLECTORS,
2 CONTROLS, ENERGY STORAGE DEVICES, PUMPS, HEAT EXCHANGERS, AND
3 OTHER HARDWARE OR EQUIPMENT NECESSARY TO THE PROCESS BY WHICH
4 SOLAR RADIATION IS COLLECTED, CONVERTED AND STORED FOR HEATING
5 OR COOLING PURPOSES shall be included in determining the value
6 of real estate on which it is located: Provided, That for the
7 tax or fiscal year beginning on or after the first day of
8 January, one thousand nine hundred fifty-eight, eighty per
9 centum of the assessed value of any such machinery, tools,
10 appliances and other equipment located in counties of the second
11 class as well as in all cities of the third class, boroughs,
12 townships, school districts of the second, third and fourth
13 class, and institutional districts in counties of the second
14 class, shall be considered and included in determining the value
15 of such mill, mine, manufactory or industrial establishment:
16 Provided further, That for the tax or fiscal year beginning on
17 or after the first day of January, one thousand nine hundred
18 fifty-nine, sixty per centum of the assessed value of any such
19 machinery, tools, appliances and other equipment located in said
20 political subdivisions, shall be considered and included in
21 determining the value of such mill, mine, manufactory or
22 industrial establishment: Provided further, That for the tax or
23 fiscal year beginning on or after the first day of January, one
24 thousand nine hundred sixty, forty per centum of the assessed
25 value of any such machinery, tools, appliances and other
26 equipment located in said political subdivisions, shall be
27 considered and included in determining the value of such mill,
28 mine, manufactory or industrial establishment: Provided further,
29 That for the tax or fiscal year beginning on or after the first
30 day of January, one thousand nine hundred sixty-one, twenty per

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

24 * * *

25 Section 2. This act shall take effect in 60 days and shall
26 apply to valuations for taxes levied for the calendar or fiscal
27 year beginning on or after January 1, 1980.