

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1399 Session of  
1981

INTRODUCED BY DAWIDA, WAMBACH, J. L. WRIGHT, CALTAGIRONE,  
BELFANTI, HORGOS, SEVENTY, PRATT, TRELLO, BLAUM, TELEK AND  
HALUSKA, MAY 11, 1981

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 11, 1981

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 from assessment for real property  
11 tax purposes certain fire safety devices and systems.

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: Provided, That for the

1 tax or fiscal year beginning on or after the first day of  
2 January, one thousand nine hundred fifty-eight, eighty per  
3 centum of the assessed value of any such machinery, tools,  
4 appliances and other equipment located in counties of the second  
5 class as well as in all cities of the third class, boroughs,  
6 townships, school districts of the second, third and fourth  
7 class, and institutional districts in counties of the second  
8 class, shall be considered and included in determining the value  
9 of such mill, mine, manufactory or industrial establishment:  
10 Provided further, That for the tax or fiscal year beginning on  
11 or after the first day of January, one thousand nine hundred  
12 fifty-nine, sixty per centum of the assessed value of any such  
13 machinery, tools, appliances and other equipment located in said  
14 political subdivisions, shall be considered and included in  
15 determining the value of such mill, mine, manufactory or  
16 industrial establishment: Provided further, That for the tax or  
17 fiscal year beginning on or after the first day of January, one  
18 thousand nine hundred sixty, forty per centum of the assessed  
19 value of any such machinery, tools, appliances and other  
20 equipment located in said political subdivisions, shall be  
21 considered and included in determining the value of such mill,  
22 mine, manufactory or industrial establishment: Provided further,  
23 That for the tax or fiscal year beginning on or after the first  
24 day of January, one thousand nine hundred sixty-one, twenty per  
25 centum of the assessed value of any such machinery, tools,  
26 appliances and other equipment located in said political  
27 subdivisions, shall be considered and included in determining  
28 the value of such mill, mine, manufactory or industrial  
29 establishment: Provided further, That for the tax or fiscal  
30 years beginning on or after the first day of January, one

1 thousand nine hundred sixty-two, no portion of the value of any  
2 such machinery, tools, appliances and other equipment regardless  
3 of where located, shall be considered and included in  
4 determining the value of such mill, mine, manufactory or  
5 industrial establishment: Provided further, That nothing  
6 contained in this section of this act shall be construed as an  
7 intent to provide for the valuing and assessing and subjecting  
8 to taxation for purposes of any city of the second class or any  
9 school district of the first class A any such machinery, tools,  
10 appliances and other equipment: And provided further, That such  
11 exclusion of silos used predominantly for processing or storage  
12 of animal feed incidental to operation of the farm on which the  
13 silo is located shall be included in determining the value of  
14 real estate used predominantly as a farm shall become effective  
15 for taxes to be levied for the tax or fiscal year beginning on  
16 or after the first day of January, one thousand nine hundred  
17 seventy-four. No structure, building or house shall be assessed  
18 for real estate taxation purposes upon that portion of the  
19 premises or any improvement thereto which constitute fire safety  
20 devices or systems that have been approved and listed by a  
21 nationally recognized testing laboratory and where the system  
22 conforms to industry design standards that are recognized by the  
23 Department of Labor and Industry.

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25 Section 2. This act shall take effect in 60 days and shall  
26 apply to all fire safety devices or systems installed  
27 thereafter.