

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1124 Session of
1993

INTRODUCED BY GEIST, PETRONE, PETRARCA, HESS, SEMMEL, STERN,
HARLEY, CIVERA, CLARK, OLASZ, BATTISTO, MASLAND, FEE,
LAUGHLIN, JAROLIN, D. W. SNYDER, HALUSKA, HECKLER, TRELLO,
PHILLIPS, CLYMER, LUCYK, HERSHEY, KAISER, CHADWICK, STISH,
MERRY AND MARKOSEK, APRIL 19, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 19, 1993

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 geothermal heat pumps in
11 determining the value of residential real estate.

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

14 Section 1. Section 201(a) of the act of May 22, 1933
15 (P.L.853, No.155), known as The General County Assessment Law,
16 amended October 11, 1984 (P.L.866, No,167), 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:

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 it
29 is located, no free-standing detachable grain bin or corn crib
30 used exclusively for processing or storage of animal feed

1 incidental to the operation of the farm on which it is located
2 and no in-ground and above-ground structures and containments
3 used predominantly for processing and storage of animal waste
4 and composting facilities incidental to operation of the farm on
5 which the structures and containments are located, shall be
6 included in determining the value of real estate used
7 predominantly as a farm, and no geothermal heat pump, including
8 water-to-refrigerant heat exchangers, refrigerant-to-air heat
9 exchangers, refrigerant compressors and other equipment
10 necessary to utilize the natural heat of the earth by extracting
11 the heat energy in groundwater to provide heating and by
12 extracting the heat from the air and expelling it into the
13 groundwater to provide cooling, shall be included in determining
14 the value of residential real estate on which it is located:

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

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

1 seventy-four: And provided further, That such exclusion of free-
2 standing detachable grain bins and corn cribs used exclusively
3 for processing or storage of animal feed incidental to operation
4 of the farm on which the grain bin or corn crib is located shall
5 become effective in determining the value of real estate used
6 predominantly as a farm for taxes to be levied for the tax or
7 fiscal year beginning on or after the first day of January, one
8 thousand nine hundred eighty-five.

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10 Section 2. This act shall apply to valuations for taxes
11 levied for the calendar or fiscal year beginning on or after
12 January 1, 1993.

13 Section 3. This act shall take effect in 60 days.