
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1564 Session of
2019

INTRODUCED BY EMRICK, JUNE 4, 2019

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 4, 2019

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for definitions, for subjects of local
4 taxation and for assessment of mobile homes and house
5 trailers.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Section 8802 of Title 53 of the Pennsylvania
9 Consolidated Statutes is amended by adding definitions to read:

10 § 8802. Definitions.

11 The following words and phrases when used in this chapter
12 shall have the meanings given to them in this section unless the
13 context clearly indicates otherwise:

14 * * *

15 "Manufactured home." A manufactured home as defined in
16 section 603(6) of the National Manufactured Housing Construction
17 and Safety Standards Act of 1974 (Public Law 93-383, 42 U.S.C.
18 5402(6)) or a structure designed and used exclusively for living
19 quarters.

20 "Mobile home." A structure manufactured before 1976,

1 designed and used exclusively for living quarters or commercial
2 purposes, but only incidentally operated on a highway.

3 * * *

4 Section 2. Sections 8811(a)(1) and 8821 of Title 53 are
5 amended to read:

6 § 8811. Subjects of local taxation.

7 (a) Subjects of taxation enumerated.--Except as provided in
8 subsection (b), all subjects and property made taxable by the
9 laws of this Commonwealth for county, city, borough, town,
10 township and school district purposes shall, as provided in this
11 chapter, be valued and assessed at the annual rates, including
12 all:

13 (1) Real estate, namely:

14 (i) houses;

15 (ii) [house trailers] manufactured homes and mobile
16 homes permanently attached to land or connected with
17 water, gas, electric or sewage facilities;

18 (iii) buildings permanently attached to land or
19 connected with water, gas, electric or sewage facilities;

20 (iv) lands, lots of ground and ground rents, trailer
21 parks and parking lots;

22 (v) mills and manufactories of all kinds, furnaces,
23 forges, bloomeries, distilleries, sugar houses, malt
24 houses, breweries, tan yards, fisheries, ferries and
25 wharves;

26 (vi) all office buildings;

27 (vii) that portion of a steel, lead, aluminum or
28 like melting and continuous casting structure which
29 encloses or provides shelter or protection from the
30 elements for the various machinery, tools, appliances,

1 equipment, materials or products involved in the mill,
2 mine, manufactory or industrial process; and
3 (viii) telecommunication towers that have become
4 affixed to land.

5 * * *

6 § 8821. Assessment of mobile homes and [house trailers]
7 manufactured homes.

8 (a) Duty.--It shall be the duty of the county assessment
9 office to assess all mobile homes and [house trailers]
10 manufactured homes within the county according to the actual
11 value thereof. All mobile homes or [house trailers] manufactured
12 homes which are subject to taxation as real estate as provided
13 in this chapter shall be assessed and taxed in the name of the
14 owner. The land upon which the mobile home or [house trailer]
15 manufactured home is located at the time of assessment shall be
16 assessed separately and shall not include the value of the
17 [house trailer or] mobile home or manufactured home located
18 thereon.

19 (a.1) Value.--In arriving at the actual value of a mobile
20 home or manufactured home, the assessor shall consider:

21 (1) The value placed on the mobile home or manufactured
22 home in a national directory or valuation guide prepared by
23 an association that analyzes mobile home or manufactured home
24 sales and other relevant data.

25 (2) Any depreciation in value of the unit.

26 (3) The ability of the mobile home or manufactured home
27 to be readily transported from one site to another.

28 (4) The fair market value of the mobile home or
29 manufactured home, using the approaches to value specified in
30 section 8842(b)(1) (relating to valuation of property),

1 provided, however, that such fair market value shall not
2 include the value of the land upon which the mobile home or
3 manufactured home is located.

4 (b) Records.--All [mobile home court operators] manufactured
5 housing community owners, which shall mean every person who
6 leases land to [two] three or more persons for the purpose of
7 allowing the lessees to locate on the land a mobile home or
8 [house trailer] manufactured home which is subject to real
9 property taxation, shall maintain a record of the leases, which
10 shall be open for inspection at reasonable times by the county
11 assessment office. Each month, the [mobile home court operator]
12 manufactured housing community owner shall send a record to the
13 county assessment office of the arrivals and departures of
14 mobile homes or [house trailers] manufactured homes in the
15 [court] community during the prior month, including the make,
16 model, manufacturer, year and serial number of the mobile home
17 or [house trailer] manufactured home.

18 (c) Notice.--Each person in whose name a mobile home or
19 [house trailer] manufactured home is assessed, rated or valued
20 as provided in this chapter shall be notified in writing by the
21 assessor that it shall be unlawful for any person to remove the
22 mobile home or [house trailer] manufactured home from the taxing
23 district without first having obtained removal permits from the
24 local tax collector.

25 (d) Removal permits.--The local tax collector shall issue
26 removal permits upon application and payment of a fee of \$2 and
27 of all taxes levied and assessed on the mobile home or [house
28 trailer] manufactured home to be moved.

29 (e) Penalty.--Any person who moves a mobile home or [house
30 trailer] manufactured home from the territorial limits of the

1 taxing district without first having obtained a removal permit
2 issued under this chapter shall, upon summary conviction, be
3 sentenced to pay a fine of \$100 and costs of prosecution or to
4 imprisonment for not more than 30 days, or both.

5 (f) Characterization of property.--Nothing in this section
6 shall be construed as prohibiting a mobile home or [house
7 trailer] manufactured home upon which a real property tax is
8 levied as provided by law from being deemed tangible personal
9 property for other purposes.

10 Section 3. This act shall take effect January 1 of the year
11 following the date of enactment.