

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 563

Session of
1985

INTRODUCED BY PETRARCA, MANDERINO, HUTCHINSON, RYAN, HAYES,
RICHARDSON, BELFANTI, OLASZ, GEIST, NOYE, PHILLIPS, STUBAN,
BALDWIN, LIVENGOD, BOWLEY, COLAFELLA, SWEET, LAUGHLIN,
BIRMELIN, DALEY, D. W. SNYDER, KASUNIC, MERRY, PISTELLA,
LUCYK, FREIND, HERMAN, ANGSTADT, GAMBLE, JAROLIN, STAIRS,
GRUITZA, KUKOVICH, PUNT, VAN HORNE, BORTNER, LESCOVITZ,
McCALL, STABACK, YANDRISEVITS, DeLUCA, STEWART, COLE, EVANS,
TRUMAN, RIEGER, DONATUCCI, POTT, DAVIES, BURD, BOOK, CIMINI,
McCLATCHY, DISTLER, PRATT, BELARDI, STEIGHNER, MACKOWSKI,
GRUPPO, GREENWOOD, MICOZZIE AND FOX, MARCH 20, 1985

REFERRED TO COMMITTEE ON FINANCE, MARCH 20, 1985

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 employees; 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," exempting all property owned by nonprofit fire
23 companies, ambulance companies and rescue squads.

24 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. Section 202(a) of the act of May 21, 1943
3 (P.L.571, No.254), known as The Fourth to Eighth Class County
4 Assessment Law, is amended by adding a clause to read:

5 Section 202. Exemptions from Taxation.--(a) The following
6 property shall be exempt from all county, borough, town,
7 township, road, poor, county institution district and school
8 (except in cities) tax, to wit:

9 * * *

10 (14) Notwithstanding the provisions of subsection (b) nor
11 any other provision of this act to the contrary, all fire and
12 rescue stations which are founded, endowed and maintained by
13 public or private charity, together with the grounds thereto
14 annexed and necessary for the occupancy and enjoyment of the
15 same, and ancillary buildings, grounds and facilities, owned and
16 occupied by fire and rescue stations and used on a regular basis
17 for activities which contribute to the support of fire and
18 rescue stations: Provided, That the net receipts from such
19 activities are used solely for the charitable purposes of the
20 fire and rescue stations.

21 * * *

22 Section 2. This act shall apply to assessments for taxes
23 levied for the calendar or fiscal year beginning on or after
24 January 1, 1985.

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