

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL**No. 1343** Session of
2006

INTRODUCED BY BROWNE, OCTOBER 12, 2006

REFERRED TO FINANCE, OCTOBER 12, 2006

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 employes; 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," further providing for enumeration of subjects of
23 taxation.

24 The General Assembly of the Commonwealth of Pennsylvania
25 hereby enacts as follows:

26 Section 1. Section 201(a) of the act of May 21, 1943
27 (P.L.571, No.254), known as The Fourth to Eighth Class County
28 Assessment Law, amended October 4, 2002 (P.L.876, No.125), is

1 amended to read:

2 Section 201. Subjects of Taxation Enumerated.--The following
3 subjects and property shall as hereinafter provided be valued
4 and assessed and subject to taxation for all county, borough,
5 town, township, school, (except in cities), poor and county
6 institution district purposes, at the annual rate,

7 (a) All real estate, to wit: Houses, house trailers and
8 mobilehomes permanently attached to land or connected with
9 water, gas, electric or sewage facilities, buildings, lands,
10 lots of ground and ground rents, trailer parks and parking lots,
11 mills and manufactories of all kinds, all office type
12 construction of whatever kind, that portion of a steel, lead,
13 aluminum or like melting and continuous casting structures which
14 enclose, provide shelter or protection from the elements for the
15 various machinery, tools, appliances, equipment, materials or
16 products involved in the mill, mine, manufactory or industrial
17 process, and all other real estate not exempt by law from
18 taxation. Machinery, tools, appliances and other equipment
19 contained in any mill, mine, manufactory or industrial
20 establishment shall not be considered or included as a part of
21 the real estate in determining the value of such mill, mine,
22 manufactory or industrial establishment. No free-standing
23 detachable grain bin or corn crib used exclusively for
24 processing or storage of animal feed incidental to the operation
25 of the farm on which it is located, and no in-ground and above-
26 ground structures and containments used predominantly for
27 processing and storage of animal waste and composting facilities
28 incidental to operation of the farm on which the structures and
29 containments are located, shall be included in determining the
30 value of real estate used predominantly as a farm. No office

1 type construction of whatever kind shall be excluded from
2 taxation but shall be considered a part of real property subject
3 to taxation. That portion of a steel, lead, aluminum or like
4 melting and continuous casting structure which encloses,
5 provides shelter or protection from the elements for the various
6 machinery, tools, appliances, equipment, materials or products
7 involved in the mill, mine, manufactory or industrial process
8 shall be considered as part of real property subject to
9 taxation. No amusement park rides shall be assessed or taxed as
10 real estate regardless of whether they have become affixed to
11 the real estate. No sign or sign structure shall be assessed or
12 taxed as real estate regardless of whether it has become affixed
13 to the real estate.

14 * * *

15 Section 2. The amendment of section 201(a) of the act is not
16 intended to and shall not be interpreted as either ratifying or
17 nullifying any actions taken by taxing authorities to assess or
18 tax signs or sign structures as real property prior to the
19 effective date of this section.

20 Section 3. The amendment of section 201(a) of the act shall
21 apply retroactively to taxes levied and collected for fiscal
22 periods of political subdivisions beginning on or after January
23 1, 2005.

24 Section 4. This act shall take effect immediately.