

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1367 Session of
1979

INTRODUCED BY PICCOLA, MANMILLER AND SIRIANNI, MAY 22, 1979

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 23, 1979

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," excluding certain real property improvements
23 which utilize solar energy as the primary source of energy
24 for a limited number of years and making an editorial change.

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

27 Section 1. Subsection (a) of section 201, act of May 21,
28 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class
29 County Assessment Law," amended December 14, 1977 (P.L.278,

1 No.91), is 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 office type
23 construction of whatever kind shall be excluded from taxation
24 but shall be considered a part of real property subject to
25 taxation. That portion of a steel, lead, aluminum or like
26 melting and continuous casting structure which encloses,
27 provides shelter or protection from the elements for the various
28 machinery, tools, appliances, equipment, materials or products
29 involved in the mill, mine, manufactory or industrial process
30 shall be considered as part of real property subject to

1 taxation. No structure, building or house which has a solar
2 energy system as its primary source of energy supply shall be
3 assessed for real estate taxation upon improvements to real
4 property for a period of ten years from the effective date of
5 this act.

6 For the purposes of this subsection a primary energy source
7 is a system or device which provides at least sixty per centum
8 (60%) of the total energy needs of the property.

9 * * *

10 Section 2. This act shall take effect in 60 days and shall
11 apply to valuations for taxes levied for the calendar or fiscal
12 year beginning on or after January 1, 1980.