
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 163

Session of
1983

INTRODUCED BY LLOYD, MORRIS, SCHEETZ, GRIECO, COLE, AFFLERBACH,
MILLER, CAWLEY, BLAUM, KLINGAMAN, MERRY, BELFANTI, PRATT,
RUDY, HALUSKA, GODSHALL, F. E. TAYLOR, D. R. WRIGHT, CIMINI,
TELEK, WOZNIAK, JOHNSON, McINTYRE AND PETRARCA, FEBRUARY 7,
1983

SENATOR CORMAN, LOCAL GOVERNMENT, IN SENATE, AS AMENDED,
SEPTEMBER 18, 1984

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," to provide that other food storage structures
11 not be included in determining the value of real estate used
12 predominantly as a farm.

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

15 Section 1. Section 201(a) of the act of May 22, 1933
16 (P.L.853, No.155), known as The General County Assessment Law,
17 amended February 18, 1982 (P.L.79, No.28), is amended to read:

18 Section 201. Subjects of Taxation Enumerated.--The following
19 subjects and property shall, as hereinafter provided, be valued
20 and assessed, and subject to taxation for all county, city,

1 borough, town, township, school and poor purposes at the annual
2 rate:

3 (a) All real estate, to wit: Houses, house trailers and
4 mobilehomes buildings permanently attached to land or connected
5 with water, gas, electric or sewage facilities, buildings,
6 lands, lots of ground and ground rents, trailer parks and
7 parking lots, mills and manufactories of all kinds, furnaces,
8 forges, bloomeries, distilleries, sugar houses, malt houses,
9 breweries, tan yards, fisheries, and ferries, wharves, all
10 office type construction of whatever kind, that portion of a
11 steel, lead, aluminum or like melting and continuous casting
12 structures which enclose, provide shelter or protection from the
13 elements for the various machinery, tools, appliances,
14 equipment, materials or products involved in the mill, mine,
15 manufactory or industrial process, and all other real estate not
16 exempt by law from taxation. Machinery, tools, appliances and
17 other equipment contained in any mill, mine, manufactory or
18 industrial establishment shall not be considered or included as
19 a part of the real estate in determining the value of such mill,
20 mine, manufactory or industrial establishment. No office type
21 construction of whatever kind shall be excluded from taxation
22 but shall be considered a part of real property subject to
23 taxation. That portion of a steel, lead, aluminum or like
24 melting and continuous casting structure which encloses,
25 provides shelter or protection from the elements for the various
26 machinery, tools, appliances, equipment, materials or products
27 involved in the mill, mine, manufactory or industrial process
28 shall be considered as part of real property subject to
29 taxation. No silo, ~~grain bin or corn crib~~ used predominantly for ←
30 processing or storage of animal feed incidental to operation of

1 the farm on which [the silo] it is located, NO FREE-STANDING
2 DETACHABLE GRAIN BIN OR CORN CRIB USED EXCLUSIVELY FOR
3 PROCESSING OR STORAGE OF ANIMAL FEED INCIDENTAL TO THE OPERATION
4 OF THE FARM ON WHICH IT IS LOCATED, and no in-ground and above-
5 ground structures and containments used predominantly for
6 processing and storage of animal waste and composting facilities
7 incidental to operation of the farm on which the structures and
8 containments are located, shall be included in determining the
9 value of real estate used predominantly as a farm: Provided,
10 That for the tax or fiscal year beginning on or after the first
11 day of January, one thousand nine hundred fifty-eight, eighty
12 per centum of the assessed value of any such machinery, tools,
13 appliances and other equipment located in counties of the second
14 class as well as in all cities of the third class, boroughs,
15 townships, school districts of the second, third and fourth
16 class, and institutional districts in counties of the second
17 class, shall be considered and included in determining the value
18 of such mill, mine, manufactory or industrial establishment:
19 Provided further, That for the tax or fiscal year beginning on
20 or after the first day of January, one thousand nine hundred
21 fifty-nine, sixty per centum of the assessed value of any such
22 machinery, tools, appliances and other equipment located in said
23 political subdivisions, shall be considered and included in
24 determining the value of such mill, mine, manufactory or
25 industrial establishment: Provided further, That for the tax or
26 fiscal year beginning on or after the first day of January, one
27 thousand nine hundred sixty, forty per centum of the assessed
28 value of any such machinery, tools, appliances and other
29 equipment located in said political subdivisions, shall be
30 considered and included in determining the value of such mill,

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

1 estate used predominantly as a farm for taxes to be levied for
2 the tax or fiscal year beginning on or after the first day of
3 January, one thousand nine hundred ~~eighty-four~~ EIGHTY-FIVE. <—

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5 Section 2. This act shall take effect immediately.