

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 327

Session of  
1985

INTRODUCED BY DAWIDA, J. L. WRIGHT, PRATT, MARKOSEK, HALUSKA,  
RYBAK, PETRARCA, DALEY, KUKOVICH, VAN HORNE, CORNELL, BLAUM,  
MORRIS, GEIST, LASHINGER, SEVENTY, TRELLO, MICOZZIE, OLASZ,  
E. Z. TAYLOR, ITKIN, COY, TELEK AND BURD, FEBRUARY 13, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 13, 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," excluding from assessment for real property tax  
23 purposes certain fire safety devices and systems.

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

1 Assessment Law, amended October 11, 1984 (P.L.896, No.176), is  
2 amended to read:

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

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

1 value of real estate used predominantly as a farm. No office  
2 type construction of whatever kind shall be excluded from  
3 taxation but shall be considered a part of real property subject  
4 to taxation. That portion of a steel, lead, aluminum or like  
5 melting and continuous casting structure which encloses,  
6 provides shelter or protection from the elements for the various  
7 machinery, tools, appliances, equipment, materials or products  
8 involved in the mill, mine, manufactory or industrial process  
9 shall be considered as part of real property subject to  
10 taxation. No structure, building or house shall be assessed for  
11 real estate taxation purposes upon that portion of the premises  
12 or any improvement thereto which constitute fire safety devices  
13 or systems that have been approved and listed by a nationally  
14 recognized testing laboratory and where the system conforms to  
15 industry design standards that are recognized by the Department  
16 of Labor and Industry.

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18 Section 2. This act shall apply to all fire safety devices  
19 or systems installed after the effective date of this act.

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