

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 353

Session of
1985

INTRODUCED BY PETRARCA, MANDERINO, SALOOM, HUTCHINSON, STUBAN, OLASZ, GEIST, PHILLIPS, NOYE, BALDWIN, LIVENGOD, BOWLEY, COLAFELLA, LESCOVITZ, McCALL, YANDRISEVITS, VAN HORNE, GRUITZA, KUKOVICH, RYAN, DeLUCA, STEWART, RICHARDSON, COLE, EVANS, TRUMAN, RIEGER, DONATUCCI, POTT, BOOK, BURD, DAVIES, STAIRS, CIMINI, McCLATCHY, PUNT AND HAYES, FEBRUARY 13, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 13, 1985

AN ACT

1 Amending the act of June 21, 1939 (P.L.626, No.294), entitled
2 "An act providing for and regulating the assessment and
3 valuation of all subjects of taxation in counties of the
4 second class; creating and prescribing the powers and duties
5 of a Board of Property Assessment, Appeals and Review;
6 imposing duties on certain county and city officers;
7 abolishing the board for the assessment and revision of taxes
8 in such counties; and prescribing penalties," exempting
9 property and buildings owned by nonprofit fire companies,
10 ambulance companies and rescue squads.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. Section 4(d) of the act of June 21, 1939
14 (P.L.626, No.294), referred to as the Second Class County
15 Assessment Law, is amended to read:

16 Section 4. The Board of Property Assessment, Appeals and
17 Review shall have power and its duty shall be:

18 * * *

19 (d) To pass upon and determine the amount of property of any
20 organization or institution which is under the provisions of

1 existing law entitled to exemption from taxation: Provided,
2 however, That all property, including all buildings and all
3 lands, owned by nonprofit fire companies and ambulance and
4 rescue squads or companies, without regard to use, shall be
5 exempt from any county, city, borough, town, township, road,
6 poor and school tax.

7 * * *

8 Section 2. This act applies to assessments for taxes levied
9 for the calendar or fiscal year beginning on or after January 1,
10 1985.

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