
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 441

Session of
1985

INTRODUCED BY PETRARCA, MANDERINO, HUTCHINSON, RYAN, HAYES,
RICHARDSON, BELFANTI, OLASZ, GEIST, NOYE, PHILLIPS, STUBAN,
BALDWIN, LIVENGOD, BOWLEY, COLAFELLA, SWEET, LAUGHLIN,
STAIRS, GRUITZA, KUKOVICH, PUNT, VAN HORNE, BORTNER,
LESCOVITZ, McCALL, STABACK, YANDRISEVITS, DeLUCA, STEWART,
CIMINI, McCLATCHY, DISTLER, PRATT, BELARDI, STEIGHNER,
MACKOWSKI, COLE, EVANS, TRUMAN, RIEGER, DONATUCCI, POTT,
DAVIES, BURD, BOOK, MERRY, KASUNIC, JAROLIN, PISTELLA,
HERMAN, BIRMELIN, ANGSTADT, E. Z. TAYLOR, FREIND, D. W.
SNYDER, GAMBLE, DALEY, LUCYK, GRUPPO, MICOZZIE, FOX,
GREENWOOD, TRELLO, SALOOM AND VEON, FEBRUARY 25, 1985

AS AMENDED ON SECOND CONSIDERATION, IN SENATE, MARCH 10, 1986

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," further providing for the exemption from
11 taxation of fire and rescue station property.

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

14 Section 1. Subsection (a) of section 204 of the act of May
15 22, 1933 (P.L.853, No.155), known as The General County
16 Assessment Law, is amended by adding a clause, and subsection
17 (b), amended July 9, 1971 (P.L.211, No.36) and September 22,

1 1972 (P.L.868, No.197), is amended to read:

2 Section 204. Exemptions from Taxation.--(a) The following
3 property shall be exempt from all county, city, borough, town,
4 township, road, poor and school tax, to wit:

5 * * *

6 (13) All fire and rescue stations which are founded, endowed
7 and maintained by public or private charity, together with the
8 grounds thereto annexed and necessary for the occupancy and
9 enjoyment of the same, and ancillary buildings, grounds and <—
10 facilities, SOCIAL HALLS AND GROUNDS owned and occupied by fire <—
11 and rescue stations, used on a regular basis for activities
12 which contribute to the support of fire and rescue stations:
13 Provided, That the net receipts from such activities are used
14 solely for the charitable purposes of the fire and rescue
15 stations.

16 (b) Except as otherwise provided in [clause (11)] clauses
17 (11) and (13) of this section, all property real or personal,
18 other than that which is actually and regularly used and
19 occupied for the purposes specified in this section, and all
20 such property from which any income or revenue is derived, other
21 than from recipients of the bounty of the institution or
22 charity, shall be subject to taxation, except where exempted by
23 law for State purposes, and nothing herein contained shall
24 exempt same therefrom.

25 * * *

26 Section 2. This act shall apply to assessments for taxes
27 levied for the calendar or fiscal year beginning on or after
28 January 1, ~~1985~~ 1987. <—

29 Section 3. This act shall take effect immediately.