

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 422 Session of
1991

INTRODUCED BY VROON, GEIST, PITTS, HAYES, MARKOSEK,
E. Z. TAYLOR, BARLEY, GODSHALL, HERSHEY, LEH, S. H. SMITH,
ANGSTADT, HECKLER, JOHNSON, HALUSKA, BUNT, CIVERA, FARMER AND
SERAFINI, MARCH 11, 1991

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 11, 1991

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," providing for a special tax exemption for
11 improved real property and farmland.

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

14 Section 1. Section 204 of the act of May 22, 1933 (P.L.853,
15 No.155), known as The General County Assessment Law, is amended
16 by adding a subsection to read:

17 Section 204. Exemptions from Taxation.--* * *

18 (e) (1) Each county, city, borough, incorporated town,
19 township and school district may, by ordinance, exempt from real
20 property taxation an amount not exceeding five thousand dollars
21 (\$5,000) from the assessed value of each parcel of improved real

1 property and farmland.

2 (2) For purposes of this subsection, the term "improved real
3 property" shall mean all property subject to tax under section
4 201(a) except for any vacant lands or lots of ground. For
5 purposes of this subsection, the term "farmland" shall mean land
6 used for the purposes of producing an agricultural commodity or
7 any farm product.

8 Section 2. This act shall take effect in 60 days.