

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 928 Session of
2001

INTRODUCED BY PHILLIPS, BELFANTI, GEIST, ALLEN, BARD,
CALTAGIRONE, CLARK, FAIRCHILD, FORCIER, GEORGE, GODSHALL,
HORSEY, R. MILLER, MUNDY, ROHRER, WANSACZ, WILT, J. EVANS,
SAYLOR, YOUNGBLOOD, HENNESSEY, CAPPELLI AND TURZAI,
MARCH 13, 2001

AS AMENDED ON THIRD CONSIDERATION, IN SENATE, JUNE 28, 2002

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," further providing for subjects of taxation
23 enumerated; PROVIDING FOR A LIMITATION ON CERTAIN TAXATION; <—
24 AND PROHIBITING THE IMPOSITION OF CERTAIN TAXES.

25 The General Assembly of the Commonwealth of Pennsylvania
26 hereby enacts as follows:

27 Section 1. Section 201(a) of the act of May 21, 1943

1 (P.L.571, No.254), known as The Fourth to Eighth Class County
2 Assessment Law, amended October 1, 1984 (P.L.896, No.176), is
3 amended to read:

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

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

1 containments are located, shall be included in determining the
2 value of real estate used predominantly as a farm. No office
3 type construction of whatever kind shall be excluded from
4 taxation but shall be considered a part of real property subject
5 to taxation. That portion of a steel, lead, aluminum or like
6 melting and continuous casting structure which encloses,
7 provides shelter or protection from the elements for the various
8 machinery, tools, appliances, equipment, materials or products
9 involved in the mill, mine, manufactory or industrial process
10 shall be considered as part of real property subject to
11 taxation. No amusement park rides shall be assessed or taxed as
12 real estate regardless of whether they have become affixed to
13 the real estate.

14 * * *

15 SECTION 2. THE ACT IS AMENDED BY ADDING SECTIONS TO READ: <—

16 SECTION 201.2. LIMITATION ON RATES OF SPECIFIC TAXES.--NO
17 TAXES LEVIED UNDER THE PROVISIONS OF THIS ACT OR 53 PA.C.S. §
18 8402(C) (RELATING TO SCOPE AND LIMITATIONS) SHALL BE LEVIED BY
19 ANY POLITICAL SUBDIVISION ON ADMISSIONS TO AUTOMOBILE RACING
20 FACILITIES WITH A SEATING CAPACITY OF OVER TWENTY-FIVE THOUSAND
21 AND A CONTINUOUS RACE AREA OF ONE MILE OR MORE IN EXCESS OF THE
22 PERCENT COLLECTED AS OF JANUARY 1, 2002. THE TAX BASE UPON WHICH
23 THE TAX SHALL BE LEVIED SHALL NOT EXCEED FORTY PERCENT OF THE
24 COST OF ADMISSION TO AN AUTOMOBILE RACING FACILITY.

25 SECTION 201.3. PROHIBITION ON CERTAIN LEVIES.--
26 NOTWITHSTANDING THE PROVISIONS OF THIS ACT, THE ACT OF DECEMBER
27 31, 1965 (P.L.1257, NO.511), KNOWN AS "THE LOCAL TAX ENABLING
28 ACT," OR 53 PA.C.S. § 8402(C) (RELATING TO SCOPE AND
29 LIMITATIONS), NO POLITICAL SUBDIVISION SHALL LEVY, ASSESS OR
30 COLLECT A TAX ON ADMISSIONS TO SKI FACILITIES AFTER DECEMBER 1,

1 2002.

2 SECTION 3. ALL ACTS AND PARTS OF ACTS ARE REPEALED INsofar
3 AS THEY ARE INCONSISTENT WITH THIS ACT.

4 Section ~~2~~ 4. ~~This~~ THE AMENDMENT OF SECTION 201(A) OF THE act <—
5 shall apply to valuation for taxes levied for the calendar year
6 or fiscal year beginning on or after January 1, ~~2001~~ 2002. <—

7 Section ~~3~~ 5. This act shall take effect immediately. <—