

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1967 Session of
2009

INTRODUCED BY REICHLEY, BEYER, CUTLER, EVERETT, GEORGE,
GODSHALL, HARHART, MELIO, MURT, ROSS, SIPTROTH, SOLOBAY,
SWANGER, VULAKOVICH AND YOUNGBLOOD, SEPTEMBER 10, 2009

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 10, 2009

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; eliminating the triennial assessment;
22 and regulating certain assessments in all counties," further
23 providing for subjects of taxation enumerated.

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 and
28 Selective County Assessment Law, amended November 29, 2006

1 (P.L.1477, No.167), is amended to read:

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

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

1 otherwise provided in subsection (a.1) for wind energy, no
2 panels or modules, pumps, support structures, hardware or other
3 equipment used to generate solar electric energy, solar thermal
4 hot water, heating or cooling using a geothermal energy system
5 or other energy system that utilizes alternative energy shall be
6 included in determining the value of real estate nor shall the
7 installation of alternative energy devices be cited as the
8 reason to reassess a property. No office type construction of
9 whatever kind shall be excluded from taxation but shall be
10 considered a part of real property subject to taxation. That
11 portion of a steel, lead, aluminum or like melting and
12 continuous casting structure which encloses, provides shelter or
13 protection from the elements for the various machinery, tools,
14 appliances, equipment, materials or products involved in the
15 mill, mine, manufactory or industrial process shall be
16 considered as part of real property subject to taxation. No
17 amusement park rides shall be assessed or taxed as real estate
18 regardless of whether they have become affixed to the real
19 estate.

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