
 THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. **1438** Session of
2013

INTRODUCED BY MAHER, BOBACK, HAHN, BLOOM, PICKETT, CUTLER,
KNOWLES, MILLARD, ROCK, SWANGER, MAJOR, SAYLOR, BARRAR, HESS,
R. MILLER, GINGRICH, HICKERNELL, EVERETT, LAWRENCE, BROOKS,
GILLEN, MURT, CALTAGIRONE, MOUL AND QUINN, JUNE 5, 2013

SENATOR VOGEL, AGRICULTURE AND RURAL AFFAIRS, IN SENATE, AS
AMENDED, JUNE 25, 2013

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 DEFINITIONS AND FOR <--
11 subjects of taxation enumerated.

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

14 ~~Section 1. Section 201(a) of the act of May 22, 1933~~ <--
15 ~~(P.L.853, No.155), known as The General County Assessment Law,~~
16 ~~amended October 4, 2002 (P.L.873, No.124), is amended to read:~~

17 SECTION 1. SECTION 102 OF THE ACT OF MAY 22, 1933 (P.L.853, <--
18 NO.155), KNOWN AS THE GENERAL COUNTY ASSESSMENT LAW, IS AMENDED
19 BY ADDING DEFINITIONS TO READ:

20 SECTION 102. DEFINITIONS.--THE FOLLOWING WORDS AND PHRASES

1 SHALL, FOR THE PURPOSE OF THIS ACT, HAVE THE MEANINGS
2 RESPECTIVELY ASCRIBED TO THEM IN THIS SECTION, EXCEPT WHERE THE
3 CONTEXT CLEARLY INDICATES A DIFFERENT MEANING:

4 * * *

5 "HIGH TUNNEL" SHALL MEAN A COVERED AGRICULTURAL STRUCTURE
6 WHICH MEETS THE FOLLOWING:

7 (1) IS USED FOR THE PRODUCTION OF AGRICULTURAL COMMODITIES,
8 INCLUDING ANY OF THE FOLLOWING:

9 (I) GROWING, PROCESSING OR STORING AGRICULTURAL PRODUCTS.

10 (II) SHELTER FOR THE SALE OF AGRICULTURAL PRODUCTS.

11 (III) HOUSING LIVESTOCK.

12 (IV) STORAGE OF AGRICULTURAL WASTE, EQUIPMENT AND OTHER
13 MATERIAL USED IN AGRICULTURAL PRODUCTION.

14 (2) IS CONSTRUCTED CONSISTENT WITH ALL OF THE FOLLOWING:

15 (I) HAS A METAL, WOOD OR PLASTIC FRAME.

16 (II) HAS A PLASTIC, WOVEN TEXTILE OR OTHER FLEXIBLE
17 COVERING.

18 (III) HAS A FLOOR MADE OF SOIL, CRUSHED STONE, MATTING,
19 PAVERS OR A FLOATING CONCRETE SLAB.

20 (IV) REQUIREMENTS DETERMINED BY THE DEPARTMENT OF REVENUE IN
21 CONSULTATION WITH THE DEPARTMENT OF AGRICULTURE.

22 SECTION 1.1. SECTION 201(A) OF THE ACT, AMENDED OCTOBER 4,
23 2002 (P.L.873, NO.124), IS AMENDED TO READ:

24 Section 201. Subjects of Taxation Enumerated.--The following
25 subjects and property shall, as hereinafter provided, be valued
26 and assessed, and subject to taxation for all county, city,
27 borough, town, township, school and poor purposes at the annual
28 rate:

29 (a) All real estate, to wit: Houses, house trailers and
30 mobilehomes buildings permanently attached to land or connected

1 with water, gas, electric or sewage facilities, buildings,
2 lands, lots of ground and ground rents, trailer parks and
3 parking lots, mills and manufactories of all kinds, furnaces,
4 forges, bloomeries, distilleries, sugar houses, malt houses,
5 breweries, tan yards, fisheries, and ferries, wharves, all
6 office type construction of whatever kind, that portion of a
7 steel, lead, aluminum or like melting and continuous casting
8 structures which enclose, provide shelter or protection from the
9 elements for the various machinery, tools, appliances,
10 equipment, materials or products involved in the mill, mine,
11 manufactory or industrial process, and all other real estate not
12 exempt by law from taxation. Machinery, tools, appliances and
13 other equipment contained in any mill, mine, manufactory or
14 industrial establishment shall not be considered or included as
15 a part of the real estate in determining the value of such mill,
16 mine, manufactory or industrial establishment. No office type
17 construction of whatever kind shall be excluded from taxation
18 but shall be considered a part of real property subject to
19 taxation. That portion of a steel, lead, aluminum or like
20 melting and continuous casting structure which encloses,
21 provides shelter or protection from the elements for the various
22 machinery, tools, appliances, equipment, materials or products
23 involved in the mill, mine, manufactory or industrial process
24 shall be considered as part of real property subject to
25 taxation. No silo used predominately for processing or storage
26 of animal feed incidental to operation of the farm on which it
27 is located, no free-standing detachable grain bin or corn crib
28 used exclusively for processing or storage of animal feed
29 incidental to the operation of the farm on which it is located
30 and no in-ground and above-ground structures and containments

1 used predominantly for processing and storage of animal waste
2 and composting facilities incidental to operation of the farm on
3 which the structures and containments are located, shall be
4 included in determining the value of real estate used
5 predominantly as a farm: Provided, That for the tax or fiscal
6 year beginning on or after the first day of January, one
7 thousand nine hundred fifty-eight, eighty per centum of the
8 assessed value of any such machinery, tools, appliances and
9 other equipment located in counties of the second class as well
10 as in all cities of the third class, boroughs, townships, school
11 districts of the second, third and fourth class, and
12 institutional districts in counties of the second class, shall
13 be considered and included in determining the value of such
14 mill, mine, manufactory or industrial establishment: Provided
15 further, That for the tax or fiscal year beginning on or after
16 the first day of January, one thousand nine hundred fifty-nine,
17 sixty per centum of the assessed value of any such machinery,
18 tools, appliances and other equipment located in said political
19 subdivisions, shall be considered and included in determining
20 the value of such mill, mine, manufactory or industrial
21 establishment: Provided further, That for the tax or fiscal year
22 beginning on or after the first day of January, one thousand
23 nine hundred sixty, forty per centum of the assessed value of
24 any such machinery, tools, appliances and other equipment
25 located in said political subdivisions, shall be considered and
26 included in determining the value of such mill, mine,
27 manufactory or industrial establishment: Provided further, That
28 for the tax or fiscal year beginning on or after the first day
29 of January, one thousand nine hundred sixty-one, twenty per
30 centum of the assessed value of any such machinery, tools,

1 appliances and other equipment located in said political
2 subdivisions, shall be considered and included in determining
3 the value of such mill, mine, manufactory or industrial
4 establishment: Provided further, That for the tax or fiscal
5 years beginning on or after the first day of January, one
6 thousand nine hundred sixty-two, no portion of the value of any
7 such machinery, tools, appliances and other equipment regardless
8 of where located, shall be considered and included in
9 determining the value of such mill, mine, manufactory or
10 industrial establishment: Provided further, That nothing
11 contained in this section of this act shall be construed as an
12 intent to provide for the valuing and assessing and subjecting
13 to taxation for purposes of any city of the second class or any
14 school district of the first class A any such machinery, tools,
15 appliances and other equipment: And provided further, That such
16 exclusion of silos used predominantly for processing or storage
17 of animal feed incidental to operation of the farm on which the
18 silo is located shall be included in determining the value of
19 real estate used predominantly as a farm shall become effective
20 for taxes to be levied for the tax or fiscal year beginning on
21 or after the first day of January, one thousand nine hundred
22 seventy-four: And provided further, That such exclusion of free-
23 standing detachable grain bins and corn cribs used exclusively
24 for processing or storage of animal feed incidental to operation
25 of the farm on which the grain bin or corn crib is located shall
26 become effective in determining the value of real estate used
27 predominantly as a farm for taxes to be levied for the tax or
28 fiscal year beginning on or after the first day of January, one
29 thousand nine hundred eighty-five. No amusement park rides shall
30 be assessed or taxed as real estate regardless of whether they

1 have become affixed to the real estate. ~~No covered agricultural~~ <--
2 ~~structure shall be assessed or taxed as real estate regardless~~
3 ~~of whether the structure has become affixed to the real estate,~~
4 ~~when the structure is constructed consistent with all of the~~
5 ~~following:~~

6 ~~(1) has a metal, wood or plastic frame;~~

7 ~~(2) has a plastic, woven textile or other flexible covering;~~

8 ~~and~~

9 ~~(3) has a floor made of soil, crushed stone, matting, pavers~~

10 ~~or a floating concrete slab. NO HIGH TUNNELS SHALL BE ASSESSED~~ <--
11 ~~OR TAXED AS REAL ESTATE.~~

12 * * *

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