
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 554 Session of
2013

INTRODUCED BY RAFFERTY, BROWNE AND GREENLEAF, FEBRUARY 22, 2013

REFERRED TO FINANCE, FEBRUARY 22, 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 subjects of taxation;
11 repealing provisions relating to limitation upon taxation and
12 to valuation of mobilehomes or house trailers; and further
13 providing for recorder of deeds in certain counties to
14 furnish record of conveyances and compensation.

15 The General Assembly of the Commonwealth of Pennsylvania
16 hereby enacts as follows:

17 Section 1. Section 201(a) of the act of May 22, 1933
18 (P.L.853, No.155), known as The General County Assessment Law,
19 amended October 4, 2002 (P.L.823, No.124), is amended to read:

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

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

1 incidental to the operation of the farm on which it is located
2 and no in-ground and above-ground structures and containments
3 used predominantly for processing and storage of animal waste
4 and composting facilities incidental to operation of the farm on
5 which the structures and containments are located, shall be
6 included in determining the value of real estate used
7 predominantly as a farm: Provided, That for the tax or fiscal
8 year beginning on or after the first day of January, one
9 thousand nine hundred fifty-eight, eighty per centum of the
10 assessed value of any such machinery, tools, appliances and
11 other equipment located in counties of the second class as well
12 as in all cities of the third class, boroughs, townships, school
13 districts of the second, third and fourth class, and
14 institutional districts in counties of the second class, shall
15 be considered and included in determining the value of such
16 mill, mine, manufactory or industrial establishment: Provided
17 further, That for the tax or fiscal year beginning on or after
18 the first day of January, one thousand nine hundred fifty-nine,
19 sixty per centum of the assessed value of any such machinery,
20 tools, appliances and other equipment located in said political
21 subdivisions, shall be considered and included in determining
22 the value of such mill, mine, manufactory or industrial
23 establishment: Provided further, That for the tax or fiscal year
24 beginning on or after the first day of January, one thousand
25 nine hundred sixty, forty per centum of the assessed value of
26 any such machinery, tools, appliances and other equipment
27 located in said political subdivisions, shall be considered and
28 included in determining the value of such mill, mine,
29 manufactory or industrial establishment: Provided further, That
30 for the tax or fiscal year beginning on or after the first day

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

1 thousand nine hundred eighty-five. No amusement park rides shall
2 be assessed or taxed as real estate regardless of whether they
3 have become affixed to the real estate.

4 * * *

5 Section 2. Sections 203.1 and 402.1 of the act, added
6 September 23, 1961 (P.L.1601, No.677), are repealed:

7 [Section 203.1. Limitation Upon Taxation.--A mobilehome or
8 house trailer upon which a real property tax is levied as
9 provided by law shall not be subject to any tax not levied on
10 other real property in the political subdivision, except that
11 such property shall be deemed tangible personal property with
12 respect to the act of March 6, 1956 (P.L.1228), known as the
13 "Selective Sales and Use Tax Act."

14 Section 402.1. Valuation of Mobilehomes or House Trailers.--
15 It shall be the duty of the several elected and appointed
16 assessors of the political subdivisions to assess, rate and
17 value all mobilehomes and house trailers within their
18 subdivisions according to the actual value thereof and prices
19 for which the same would separately bona fide sell. The land
20 upon which such mobilehome or house trailer is located at the
21 time of assessment shall be valued separately, and shall not
22 include the value of the house trailer or mobilehome located
23 thereon.]

24 Section 3. Section 407 of the act, amended September 23,
25 1961 (P.L.1601, No.677), December 14, 1967 (P.L.846, No.369) and
26 July 8, 1969 (P.L.130, No.54), is amended to read:

27 Section 407. (a) Recorder of Deeds in Certain Counties to
28 Furnish Record of Conveyances; Compensation.--It shall be the
29 duty of the recorder of deeds in each county of the second A,
30 third, fourth, fifth, sixth, seventh and eighth classes to keep

1 a daily record, separate and apart from all other records, of
2 every deed or conveyance of land in said county entered in his
3 office for recording which record shall set forth the following
4 information to wit: The date of the deed or conveyance, the
5 names of the grantor and grantee, the consideration mentioned in
6 the deed, the location of the property as to city, borough,
7 ward, town or township, the acreage of the land conveyed, if
8 mentioned, and if the land conveyed be a lot or lots on a
9 recorded plan, the number or numbers by which the same may be
10 designated on the plan, if mentioned in the deed; and it shall
11 be the further duty of the recorder, on the first Monday of each
12 month, to file the aforesaid daily record in the commissioner's
13 office, or office of the board for the assessment and revision
14 of taxes, of the proper county, together with his certificate,
15 appended thereto, that such record is correct; and the recorder
16 of deeds shall charge, and collect from the person presenting a
17 deed of conveyance for record, the sum of fifteen (15) cents,
18 when it contains but one description of land, and ten (10) cents
19 for each additional description therein described, which sum
20 shall be in full compensation for his services under this act.

21 (b) Statement of Conveyances to Be Furnished Assessors.--It
22 shall be the duty of the county commissioners, or board for the
23 assessment and revision of taxes, of such counties, upon receipt
24 of such daily report from the office of the recorder of deeds,
25 to keep the same on file in their office; and, prior to the
26 making of the annual and of the triennial assessment, to deliver
27 to the elected or appointed assessor or assessors of each city,
28 borough, ward, town, township or district, before he shall enter
29 upon the discharge of his duty as assessor of the real estate in
30 his district, a statement or statements of all such deeds and

1 conveyances of all such real estate within said district,
2 together with all the information regarding the same as set
3 forth in this section, to be used by such assessor or assessors
4 in making the assessment in the name of the owners of the real
5 estate and in ascertaining the value of such real estate.

6 [All mobilehome court operators which shall mean every person
7 who leases land to two or more persons for the purpose of
8 allowing such persons to locate thereon a mobilehome or house
9 trailer which is subject to real property taxation shall
10 maintain a record of all such leases which shall be opened for
11 inspection at all reasonable times by the tax assessor of the
12 political subdivision. As part of such record, the court
13 operator shall note the arrival of each mobilehome or house
14 trailer, the make or manufacturer thereof, the serial number,
15 the number of occupants, their names and ages, and their last
16 prior residence address. Each month the mobilehome court
17 operator shall send a record to the tax assessor of the
18 political subdivision of the arrivals and departures during the
19 prior month of mobilehomes or house trailers on his land.]

20 (c) Land to Be Assessed in Name of Owner at Time of
21 Assessment.--It shall be the duty of such assessor or assessors
22 in such counties, in making the triennial assessment and the
23 intermediate annual assessments, to ascertain the owner or
24 owners of each tract, piece, parcel or lot of ground assessed,
25 at the time of such assessment, and to assess the same in the
26 name of the then owner or owners, as thus appears in such
27 statement, unless to his personal knowledge there has been
28 thereafter a change in the ownership so that such tract, piece,
29 parcel or lot of real estate shall be assessed in the name of
30 the then owner or owners. [, except that all mobilehomes or house

1 trailers shall be assessed in the name of the then owner or
2 owners of such mobilehome or house trailer, who shall be the
3 person or persons named in the title of such mobilehome or house
4 trailer irrespective of whether the title is issued by this
5 State or another state.

6 (d) Notification of Mobilehome or House Trailer Owner.--Each
7 person in whose name a mobilehome or house trailer is assessed,
8 rated or valued as provided in this act, shall be notified in
9 writing by the assessor that it shall be unlawful for any person
10 to remove the mobilehome or house trailer from the taxing
11 district without first having obtained removal permits from the
12 local tax collector.

13 (e) Removal Permits.--The local tax collector shall issue
14 removal permits upon application therefor whenever a fee of two
15 dollars (\$2) and all taxes levied and assessed on the mobilehome
16 or house trailer to be moved are paid.

17 (f) Penalty.--Any person who moves a mobilehome or house
18 trailer from the territorial limits of the taxing district
19 without first having obtained a removal permit issued under this
20 act shall, upon summary conviction thereof, be sentenced to pay
21 a fine of one hundred dollars (\$100) and costs of prosecution or
22 undergo imprisonment for not more than thirty days, or both.]

23 Section 4. This act shall take effect in 60 days.