

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 267

Session of  
1975

INTRODUCED BY PETRARCA, LAUDADIO AND YAHNER, FEBRUARY 4, 1975

REFERRED TO COMMITTEE ON AGRICULTURE, FEBRUARY 4, 1975

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," excluding certain farm buildings under  
11 certain conditions in determining farm values.

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

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

17 Section 204. Exemptions from Taxation.--(a) The following  
18 property shall be exempt from all county, city, borough, town,  
19 township, road, poor and school tax, to wit:

20 \* \* \*

21 (13) Barns, sheds, and other outbuildings designed primarily  
22 for farm-related operations shall not be included in determining  
23 the value of real estate when the owner or occupier of the farm

1 on which such buildings are located is no longer actively  
2 engaged in farming and has a net income of three thousand two  
3 hundred (\$3,200) dollars per year or less and when such  
4 buildings are no longer being used.

5 \* \* \*

6 Section 2. This act shall take effect immediately and shall  
7 apply to valuations for taxes levied for the calendar or fiscal  
8 year beginning on or after January 1, 1976.