

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 481

Session of
1977

INTRODUCED BY ROSS, NOSZKA, KELLEY, NOLAN, SCANLON, LEWIS AND
ROMANELLI, MARCH 15, 1977

REFERRED TO LOCAL GOVERNMENT, MARCH 15, 1977

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," excluding certain structures used in
23 manufacturing from taxation.

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

26 Section 1. Subsection (a) of section 201, act of May 21,
27 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class
28 County Assessment Law," amended September 23, 1961 (P.L.1604,

1 No.678), 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, and all other real estate
12 not exempt by law from taxation. Machinery, tools, appliances
13 and other equipment contained in any mill, mine, manufactory or
14 industrial establishment but excluding structures which house,
15 shelter, enclose or protect the various machinery, tools,
16 appliances, equipment, materials or products involved in the
17 manufactory process, shall not be considered or included as a
18 part of the real estate in determining the value of such mill,
19 mine, manufactory or industrial establishment: Provided, That
20 the exclusion of such machinery, tools, appliances and other
21 equipment, in so determining the value of such mill, mine,
22 manufactory or industrial establishment, shall be postponed and
23 shall not become effective until such real estate is valued and
24 assessed for taxes to be levied for the tax or fiscal years
25 beginning on or after the first day of January, one thousand
26 nine hundred fifty-six.

27 * * *

28 Section 2. This act shall take effect immediately.