

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 529

Session of
1985

INTRODUCED BY GEIST, D. R. WRIGHT, HAYES, BOWSER, FARGO,
STEWART, HERMAN, MERRY, PETRARCA, G. M. SNYDER, McVERRY,
SEMMELE, REINARD, LLOYD, DORR, RYBAK, LASHINGER, AFFLERBACH,
ROBBINS, OLASZ AND DAWIDA, FEBRUARY 27, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 27, 1985

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 groundwater heat pumps in determining
23 the value of residential real estate.

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 County

1 Assessment Law, amended October 11, 1984 (P.L.896, No.176), is
2 amended to read:

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

8 (a) All real estate, to wit: Houses, house trailers and
9 mobilehomes permanently attached to land or connected with
10 water, gas, electric or sewage facilities, buildings, lands,
11 lots of ground and ground rents, trailer parks and parking lots,
12 mills and manufactories of all kinds, all office type
13 construction of whatever kind, that portion of a steel, lead,
14 aluminum or like melting and continuous casting structures which
15 enclose, provide shelter or protection from the elements for the
16 various machinery, tools, appliances, equipment, materials or
17 products involved in the mill, mine, manufactory or industrial
18 process, and all other real estate not exempt by law from
19 taxation. Machinery, tools, appliances and other equipment
20 contained in any mill, mine, manufactory or industrial
21 establishment shall not be considered or included as a part of
22 the real estate in determining the value of such mill, mine,
23 manufactory or industrial establishment. No groundwater heat
24 pump, including water-to-refrigerant heat exchangers,
25 refrigerant-to-air heat exchangers, refrigerant compressors and
26 other equipment necessary to utilize the natural heat of the
27 earth by extracting the heat energy in groundwater to provide
28 heating and by extracting the heat from the air and expelling it
29 into the groundwater to provide cooling, shall be included in
30 determining the value of residential real estate on which it is

1 located. No free-standing detachable grain bin or corn crib used
2 exclusively for processing or storage of animal feed incidental
3 to the operation of the farm on which it is located, and no in-
4 ground and above-ground structures and containments used
5 predominantly for processing and storage of animal waste and
6 composting facilities incidental to operation of the farm on
7 which the structures and containments are located, shall be
8 included in determining the value of real estate used
9 predominantly as a farm. No office type construction of whatever
10 kind shall be excluded from taxation but shall be considered a
11 part of real property subject to taxation. That portion of a
12 steel, lead, aluminum or like melting and continuous casting
13 structure which encloses, provides shelter or protection from
14 the elements for the various machinery, tools, appliances,
15 equipment, materials or products involved in the mill, mine,
16 manufactory or industrial process shall be considered as part of
17 real property subject to taxation.

18 * * *

19 Section 2. This act shall apply to valuations for taxes
20 levied for the calendar or fiscal year beginning on or after
21 January 1, 1985.

22 Section 3. This act shall take effect in 60 days.