

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 887

Session of
1985

INTRODUCED BY CLYMER, GODSHALL, MRKONIC, J. L. WRIGHT, JOHNSON,
PHILLIPS, HOWLETT, E. Z. TAYLOR, GEIST, CIMINI, J. J. TAYLOR,
HAYES, ARTY, CESSAR, LESCOVITZ, FLICK, HARPER, CIVERA,
REINARD, MACKOWSKI, DISTLER, PERZEL, BELARDI, FREIND, TELEK
AND GANNON, APRIL 15, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 15, 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," exempting charitable and not-for-profit nursing
23 homes from taxation.

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

26 Section 1. Section 202(a)(3) 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 August 7, 1963 (P.L.558, No.295), is
2 amended to read:

3 Section 202. Exemptions from Taxation.--(a) The following
4 property shall be exempt from all county, borough, town,
5 township, road, poor, county institution district and school
6 (except in cities) tax, to wit:

7 * * *

8 (3) All hospitals, universities, colleges, seminaries,
9 academies, associations and institutions of learning,
10 benevolence or charity, including fire and rescue stations and
11 further including all charitable or not-for-profit nursing
12 homes, retirement homes, life care communities and similar
13 institutions intended to service the elderly or the infirm, with
14 the grounds thereto annexed and necessary for the occupancy and
15 enjoyment of the same, founded, endowed and maintained by public
16 or private charity: Provided, That the entire revenue derived by
17 the same be applied to the support and to increase the
18 efficiency and facilities thereof, the repair and the necessary
19 increase of grounds and buildings thereof, and for no other
20 purpose: Provided further, That the property of associations and
21 institutions of benevolence or charity be necessary to and
22 actually used for the principal purposes of the institution and
23 shall not be used in such a manner as to compete with commercial
24 enterprise.

25 * * *

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