

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 92

Session of
1997

INTRODUCED BY DEMPSEY, HENNESSEY, ALLEN AND HERMAN,
JANUARY 28, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 28, 1997

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," providing exemptions for concert music halls.

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

25 Section 1. Section 202(a)(12) of the act of May 21, 1943
26 (P.L.571, No.254), known as The Fourth to Eighth Class County
27 Assessment Law, is amended to read:

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

5 * * *

6 (12) All property, including buildings and the land
7 reasonably necessary thereto, provided and maintained by public
8 or private charity and used exclusively for public libraries,
9 museums [or art galleries], art galleries or concert music
10 halls, and not used for private or corporate profit so long as
11 the said public use continues: Provided, however, That in the
12 case of concert music halls used partly for exempt purposes and
13 partly for nonexempt purposes, the part measured either in area
14 or in time, whichever is less, which is used for nonexempt
15 purposes shall be valued, assessed and subject to taxation.

16 * * *

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