

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1976 Session of
2003

INTRODUCED BY HERMAN, GINGRICH, FREEMAN, McNAUGHTON, HANNA,
PAYNE, CRAHALLA, DENLINGER, GEORGE, GOODMAN, HORSEY, KELLER,
R. MILLER, PHILLIPS, SURRA, TIGUE, WASHINGTON AND YOUNGBLOOD,
SEPTEMBER 11, 2003

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 11, 2003

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," further providing for enumeration of subjects of
23 taxation.

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 4, 2002 (P.L.876, No.125), 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[,]; oil and gas rights and all other real estate not
19 exempt by law from taxation. Machinery, tools, appliances and
20 other equipment contained in any mill, mine, manufactory or
21 industrial establishment shall not be considered or included as
22 a part of the real estate in determining the value of such mill,
23 mine, manufactory or industrial establishment. No free-standing
24 detachable grain bin or corn crib used exclusively for
25 processing or storage of animal feed incidental to the operation
26 of the farm on which it is located, and no in-ground and above-
27 ground structures and containments used predominantly for
28 processing and storage of animal waste and composting facilities
29 incidental to operation of the farm on which the structures and
30 containments are located, shall be included in determining the

1 value of real estate used predominantly as a farm. No office
2 type construction of whatever kind shall be excluded from
3 taxation but shall be considered a part of real property subject
4 to taxation. That portion of a steel, lead, aluminum or like
5 melting and continuous casting structure which encloses,
6 provides shelter or protection from the elements for the various
7 machinery, tools, appliances, equipment, materials or products
8 involved in the mill, mine, manufactory or industrial process
9 shall be considered as part of real property subject to
10 taxation. No amusement park rides shall be assessed or taxed as
11 real estate regardless of whether they have become affixed to
12 the real estate.

13 * * *

14 Section 2. The amendment of section 201(a) of the act shall
15 apply to taxable years beginning after December 31, 1999.

16 Section 3. This act shall take effect immediately.