

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 554 Session of  
2013

INTRODUCED BY RAFFERTY, BROWNE AND GREENLEAF, FEBRUARY 22, 2013

REFERRED TO FINANCE, FEBRUARY 22, 2013

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An  
2 act relating to taxation; designating the subjects, property  
3 and persons subject to and exempt from taxation for all local  
4 purposes; providing for and regulating the assessment and  
5 valuation of persons, property and subjects of taxation for  
6 county purposes, and for the use of those municipal and  
7 quasi-municipal corporations which levy their taxes on county  
8 assessments and valuations; amending, revising and  
9 consolidating the law relating thereto; and repealing  
10 existing laws," further providing for subjects of taxation;  
11 repealing provisions relating to limitation upon taxation and  
12 to valuation of mobilehomes or house trailers; and further  
13 providing for recorder of deeds in certain counties to  
14 furnish record of conveyances and compensation.

15 The General Assembly of the Commonwealth of Pennsylvania  
16 hereby enacts as follows:

17 Section 1. Section 201(a) of the act of May 22, 1933  
18 (P.L.853, No.155), known as The General County Assessment Law,  
19 amended October 4, 2002 (P.L.823, No.124), is amended to read:

20 Section 201. Subjects of Taxation Enumerated.--The following  
21 subjects and property shall, as hereinafter provided, be valued  
22 and assessed, and subject to taxation for all county, city,  
23 borough, town, township, school and poor purposes at the annual  
24 rate:

1       (a) All real estate, to wit: Houses, excluding house  
2 trailers and mobilehomes, buildings permanently attached to land  
3 or connected with water, gas, electric or sewage facilities,  
4 buildings, lands, lots of ground and ground rents, trailer parks  
5 and parking lots, mills and manufactories of all kinds,  
6 furnaces, forges, bloomeries, distilleries, sugar houses, malt  
7 houses, breweries, tan yards, fisheries, and ferries, wharves,  
8 all office type construction of whatever kind, that portion of a  
9 steel, lead, aluminum or like melting and continuous casting  
10 structures which enclose, provide shelter or protection from the  
11 elements for the various machinery, tools, appliances,  
12 equipment, materials or products involved in the mill, mine,  
13 manufactory or industrial process, and all other real estate not  
14 exempt by law from taxation. Machinery, tools, appliances and  
15 other equipment contained in any mill, mine, manufactory or  
16 industrial establishment shall not be considered or included as  
17 a part of the real estate in determining the value of such mill,  
18 mine, manufactory or industrial establishment. No office type  
19 construction of whatever kind shall be excluded from taxation  
20 but shall be considered a part of real property subject to  
21 taxation. That portion of a steel, lead, aluminum or like  
22 melting and continuous casting structure which encloses,  
23 provides shelter or protection from the elements for the various  
24 machinery, tools, appliances, equipment, materials or products  
25 involved in the mill, mine, manufactory or industrial process  
26 shall be considered as part of real property subject to  
27 taxation. No silo used predominately for processing or storage  
28 of animal feed incidental to operation of the farm on which it  
29 is located, no free-standing detachable grain bin or corn crib  
30 used exclusively for processing or storage of animal feed

1 incidental to the operation of the farm on which it is located  
2 and no in-ground and above-ground structures and containments  
3 used predominantly for processing and storage of animal waste  
4 and composting facilities incidental to operation of the farm on  
5 which the structures and containments are located, shall be  
6 included in determining the value of real estate used  
7 predominantly as a farm: Provided, That for the tax or fiscal  
8 year beginning on or after the first day of January, one  
9 thousand nine hundred fifty-eight, eighty per centum of the  
10 assessed value of any such machinery, tools, appliances and  
11 other equipment located in counties of the second class as well  
12 as in all cities of the third class, boroughs, townships, school  
13 districts of the second, third and fourth class, and  
14 institutional districts in counties of the second class, shall  
15 be considered and included in determining the value of such  
16 mill, mine, manufactory or industrial establishment: Provided  
17 further, That for the tax or fiscal year beginning on or after  
18 the first day of January, one thousand nine hundred fifty-nine,  
19 sixty per centum of the assessed value of any such machinery,  
20 tools, appliances and other equipment located in said political  
21 subdivisions, shall be considered and included in determining  
22 the value of such mill, mine, manufactory or industrial  
23 establishment: Provided further, That for the tax or fiscal year  
24 beginning on or after the first day of January, one thousand  
25 nine hundred sixty, forty per centum of the assessed value of  
26 any such machinery, tools, appliances and other equipment  
27 located in said political subdivisions, shall be considered and  
28 included in determining the value of such mill, mine,  
29 manufactory or industrial establishment: Provided further, That  
30 for the tax or fiscal year beginning on or after the first day

1 of January, one thousand nine hundred sixty-one, twenty per  
2 centum of the assessed value of any such machinery, tools,  
3 appliances and other equipment located in said political  
4 subdivisions, shall be considered and included in determining  
5 the value of such mill, mine, manufactory or industrial  
6 establishment: Provided further, That for the tax or fiscal  
7 years beginning on or after the first day of January, one  
8 thousand nine hundred sixty-two, no portion of the value of any  
9 such machinery, tools, appliances and other equipment regardless  
10 of where located, shall be considered and included in  
11 determining the value of such mill, mine, manufactory or  
12 industrial establishment: Provided further, That nothing  
13 contained in this section of this act shall be construed as an  
14 intent to provide for the valuing and assessing and subjecting  
15 to taxation for purposes of any city of the second class or any  
16 school district of the first class A any such machinery, tools,  
17 appliances and other equipment: And provided further, That such  
18 exclusion of silos used predominantly for processing or storage  
19 of animal feed incidental to operation of the farm on which the  
20 silo is located shall be included in determining the value of  
21 real estate used predominantly as a farm shall become effective  
22 for taxes to be levied for the tax or fiscal year beginning on  
23 or after the first day of January, one thousand nine hundred  
24 seventy-four: And provided further, That such exclusion of free-  
25 standing detachable grain bins and corn cribs used exclusively  
26 for processing or storage of animal feed incidental to operation  
27 of the farm on which the grain bin or corn crib is located shall  
28 become effective in determining the value of real estate used  
29 predominantly as a farm for taxes to be levied for the tax or  
30 fiscal year beginning on or after the first day of January, one

1 thousand nine hundred eighty-five. No amusement park rides shall  
2 be assessed or taxed as real estate regardless of whether they  
3 have become affixed to the real estate.

4 \* \* \*

5 Section 2. Sections 203.1 and 402.1 of the act, added  
6 September 23, 1961 (P.L.1601, No.677), are repealed:

7 [Section 203.1. Limitation Upon Taxation.--A mobilehome or  
8 house trailer upon which a real property tax is levied as  
9 provided by law shall not be subject to any tax not levied on  
10 other real property in the political subdivision, except that  
11 such property shall be deemed tangible personal property with  
12 respect to the act of March 6, 1956 (P.L.1228), known as the  
13 "Selective Sales and Use Tax Act."

14 Section 402.1. Valuation of Mobilehomes or House Trailers.--  
15 It shall be the duty of the several elected and appointed  
16 assessors of the political subdivisions to assess, rate and  
17 value all mobilehomes and house trailers within their  
18 subdivisions according to the actual value thereof and prices  
19 for which the same would separately bona fide sell. The land  
20 upon which such mobilehome or house trailer is located at the  
21 time of assessment shall be valued separately, and shall not  
22 include the value of the house trailer or mobilehome located  
23 thereon.]

24 Section 3. Section 407 of the act, amended September 23,  
25 1961 (P.L.1601, No.677), December 14, 1967 (P.L.846, No.369) and  
26 July 8, 1969 (P.L.130, No.54), is amended to read:

27 Section 407. (a) Recorder of Deeds in Certain Counties to  
28 Furnish Record of Conveyances; Compensation.--It shall be the  
29 duty of the recorder of deeds in each county of the second A,  
30 third, fourth, fifth, sixth, seventh and eighth classes to keep

1 a daily record, separate and apart from all other records, of  
2 every deed or conveyance of land in said county entered in his  
3 office for recording which record shall set forth the following  
4 information to wit: The date of the deed or conveyance, the  
5 names of the grantor and grantee, the consideration mentioned in  
6 the deed, the location of the property as to city, borough,  
7 ward, town or township, the acreage of the land conveyed, if  
8 mentioned, and if the land conveyed be a lot or lots on a  
9 recorded plan, the number or numbers by which the same may be  
10 designated on the plan, if mentioned in the deed; and it shall  
11 be the further duty of the recorder, on the first Monday of each  
12 month, to file the aforesaid daily record in the commissioner's  
13 office, or office of the board for the assessment and revision  
14 of taxes, of the proper county, together with his certificate,  
15 appended thereto, that such record is correct; and the recorder  
16 of deeds shall charge, and collect from the person presenting a  
17 deed of conveyance for record, the sum of fifteen (15) cents,  
18 when it contains but one description of land, and ten (10) cents  
19 for each additional description therein described, which sum  
20 shall be in full compensation for his services under this act.

21 (b) Statement of Conveyances to Be Furnished Assessors.--It  
22 shall be the duty of the county commissioners, or board for the  
23 assessment and revision of taxes, of such counties, upon receipt  
24 of such daily report from the office of the recorder of deeds,  
25 to keep the same on file in their office; and, prior to the  
26 making of the annual and of the triennial assessment, to deliver  
27 to the elected or appointed assessor or assessors of each city,  
28 borough, ward, town, township or district, before he shall enter  
29 upon the discharge of his duty as assessor of the real estate in  
30 his district, a statement or statements of all such deeds and

1 conveyances of all such real estate within said district,  
2 together with all the information regarding the same as set  
3 forth in this section, to be used by such assessor or assessors  
4 in making the assessment in the name of the owners of the real  
5 estate and in ascertaining the value of such real estate.

6 [All mobilehome court operators which shall mean every person  
7 who leases land to two or more persons for the purpose of  
8 allowing such persons to locate thereon a mobilehome or house  
9 trailer which is subject to real property taxation shall  
10 maintain a record of all such leases which shall be opened for  
11 inspection at all reasonable times by the tax assessor of the  
12 political subdivision. As part of such record, the court  
13 operator shall note the arrival of each mobilehome or house  
14 trailer, the make or manufacturer thereof, the serial number,  
15 the number of occupants, their names and ages, and their last  
16 prior residence address. Each month the mobilehome court  
17 operator shall send a record to the tax assessor of the  
18 political subdivision of the arrivals and departures during the  
19 prior month of mobilehomes or house trailers on his land.]

20 (c) Land to Be Assessed in Name of Owner at Time of  
21 Assessment.--It shall be the duty of such assessor or assessors  
22 in such counties, in making the triennial assessment and the  
23 intermediate annual assessments, to ascertain the owner or  
24 owners of each tract, piece, parcel or lot of ground assessed,  
25 at the time of such assessment, and to assess the same in the  
26 name of the then owner or owners, as thus appears in such  
27 statement, unless to his personal knowledge there has been  
28 thereafter a change in the ownership so that such tract, piece,  
29 parcel or lot of real estate shall be assessed in the name of  
30 the then owner or owners.[, except that all mobilehomes or house

1 trailers shall be assessed in the name of the then owner or  
2 owners of such mobilehome or house trailer, who shall be the  
3 person or persons named in the title of such mobilehome or house  
4 trailer irrespective of whether the title is issued by this  
5 State or another state.

6 (d) Notification of Mobilehome or House Trailer Owner.--Each  
7 person in whose name a mobilehome or house trailer is assessed,  
8 rated or valued as provided in this act, shall be notified in  
9 writing by the assessor that it shall be unlawful for any person  
10 to remove the mobilehome or house trailer from the taxing  
11 district without first having obtained removal permits from the  
12 local tax collector.

13 (e) Removal Permits.--The local tax collector shall issue  
14 removal permits upon application therefor whenever a fee of two  
15 dollars (\$2) and all taxes levied and assessed on the mobilehome  
16 or house trailer to be moved are paid.

17 (f) Penalty.--Any person who moves a mobilehome or house  
18 trailer from the territorial limits of the taxing district  
19 without first having obtained a removal permit issued under this  
20 act shall, upon summary conviction thereof, be sentenced to pay  
21 a fine of one hundred dollars (\$100) and costs of prosecution or  
22 undergo imprisonment for not more than thirty days, or both.]

23 Section 4. This act shall take effect in 60 days.