

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 785 Session of 2015

INTRODUCED BY EICHELBERGER, MCGARRIGLE, HUTCHINSON, WOZNIAK AND BLAKE, MAY 15, 2015

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, OCTOBER 28, 2015

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for definitions and for subjects of local
4 taxation.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Section 8802 of Title 53 of the Pennsylvania
8 Consolidated Statutes is amended by adding a definition to read:
9 § 8802. Definitions.

10 The following words and phrases when used in this chapter
11 shall have the meanings given to them in this section unless the
12 context clearly indicates otherwise:

13 * * *

14 "De minimis structure." A structure that:

15 (1) is 200 square feet or less in area; and

16 (2) is not permanently attached to land or connected <--
17 with water, gas, electric or sewage facilities.

18 (2) IS NOT: <--

1 (I) PERMANENTLY ATTACHED TO LAND; OR

2 (II) CONNECTED WITH GAS OR SEWAGE FACILITIES.

3 * * *

4 Section 2. Section 8811 of Title 53 is amended to read:

5 § 8811. Subjects of local taxation.

6 (a) Subjects of taxation enumerated.--Except as provided in
7 subsection (b), all subjects and property made taxable by the
8 laws of this Commonwealth for county, city, borough, town,
9 township and school district purposes shall, as provided in this
10 chapter, be valued and assessed at the annual rates, including
11 all:

12 (1) Real estate, namely:

13 (i) houses;

14 (ii) house trailers and mobile homes permanently
15 attached to land or connected with water, gas, electric
16 or sewage facilities;

17 (iii) buildings [permanently attached to land or
18 connected with water, gas, electric or sewage facilities]
19 that do not constitute de minimis structures;

20 (iv) lands, lots of ground and ground rents, trailer
21 parks and parking lots;

22 (v) mills and manufactories of all kinds, furnaces,
23 forges, bloomeries, distilleries, sugar houses, malt
24 houses, breweries, tan yards, fisheries, ferries and
25 wharves;

26 (vi) all office buildings;

27 (vii) that portion of a steel, lead, aluminum or
28 like melting and continuous casting structure which
29 encloses or provides shelter or protection from the
30 elements for the various machinery, tools, appliances,

1 equipment, materials or products involved in the mill,
2 mine, manufactory or industrial process; and

3 (viii) telecommunication towers that have become
4 affixed to land.

5 (2) All other things now taxable by the laws of this
6 Commonwealth for taxing districts.

7 (b) Exceptions.--The following are not subject to tax:

8 (1) Machinery, tools, appliances and other equipment
9 contained in any mill, mine, manufactory or industrial
10 establishment shall not be considered or included as a part
11 of the real estate in determining the value for taxation of
12 the mill, mine, manufactory or industrial establishment.

13 (2) Silos used predominantly for processing or storage
14 of animal feed incidental to operation of the farm on which
15 it is located, freestanding detachable grain bins or corn
16 cribs used exclusively for processing or storage of animal
17 feed incidental to the operation of the farm on which it is
18 located and inground and aboveground structures and
19 containments used predominantly for processing and storage of
20 animal waste and composting facilities incidental to
21 operation of the farm on which the structures and
22 containments are located shall not be considered or included
23 as part of the real estate.

24 (3) No amusement park rides shall be assessed or taxed
25 as real estate regardless of whether they have become affixed
26 to the real estate.

27 (4) No sign or sign structure primarily used to support
28 or display a sign shall be assessed as real property by a
29 county for purposes of the taxation of real property by the
30 county or a political subdivision located within the county

1 or by a municipality located within the county authorized to
2 assess real property for purposes of taxation, regardless of
3 whether the sign or sign structure has become affixed to the
4 real estate.

5 (5) No wind turbine generators or related wind energy
6 appliances and equipment, including towers and tower
7 foundations, shall be considered or included as part of the
8 real property in determining the fair market value and
9 assessment of real property used for the purpose of wind
10 energy generation. Real property used for the purpose of wind
11 energy generation shall be valued under section 8842(b)(2)
12 (relating to valuation of property).

13 (6) All high tunnels.

14 (7) No agricultural building that is 1,000 square feet
15 or less in area and that is not permanently attached to land
16 or connected with water, gas, electric or sewage facilities
17 shall be assessed or taxed as real estate. For the purposes
18 of this paragraph, "agricultural building" shall have the
19 same meaning as defined under the act of November 10, 1999
20 (P.L.491, No.45), known as the Pennsylvania Construction Code
21 Act.

22 Section 3. This act shall take effect immediately.