

HB 1438-Maher

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 enumerated.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 201(a) of the act of May 22, 1933
15 (P.L.853, No.155), known as The General County Assessment Law,
16 amended October 4, 2002 (P.L.873, No.124), is amended to read:

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

22 (a) All real estate, to wit: Houses, house trailers and

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

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

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

1 be assessed or taxed as real estate regardless of whether they
2 have become affixed to the real estate. No covered agricultural
3 structure shall be assessed or taxed as real estate regardless
4 of whether the structure has become affixed to the real estate,
5 when the structure is constructed consistent with all of the
6 following:

7 (1) has a metal, wood or plastic frame;

8 (2) has a plastic, woven textile or other flexible covering;

9 and

10 (3) has a floor made of soil, crushed stone, matting, pavers
11 or a floating concrete slab.

12 * * *

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