

**FOURTH TO EIGHTH CLASS COUNTY ASSESSMENT LAW, THE - AMEND TAXATION
SUBJECTS ENUMERATED, TAXATION LIMITATION AND IMPOSITION OF CERTAIN
TAXES PROHIBITED**

Act of Oct. 4, 2002, P.L. 876, No. 125

Cl. 53

Session of 2002

No. 2002-125

HB 928

AN ACT

Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," further providing for subjects of taxation enumerated; providing for a limitation on certain taxation; and prohibiting the imposition of certain taxes.

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

Section 1. Section 201(a) of the act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class County Assessment Law, amended October 1, 1984 (P.L.896, No.176), is amended to read:

Section 201. Subjects of Taxation Enumerated.--The following subjects and property shall as hereinafter provided be valued and assessed and subject to taxation for all county, borough, town, township, school, (except in cities), poor and county institution district purposes, at the annual rate,

(a) All real estate, to wit: Houses, house trailers and mobilehomes permanently attached to land or connected with water, gas, electric or sewage facilities, buildings, lands, lots of ground and ground rents, trailer parks and parking lots, mills and manufactories of all kinds, all office type construction of whatever kind, that portion of a steel, lead, aluminum or like melting and continuous casting structures which enclose, provide shelter or protection from the elements for the various machinery, tools, appliances, equipment, materials or products involved in the mill, mine, manufactory or industrial process, and all other real estate not exempt by law from taxation. Machinery, tools, appliances and other equipment contained in any mill, mine, manufactory or industrial establishment shall not be considered or included as a part of the real estate in determining the value of such mill,

mine, manufactory or industrial establishment. No free-standing detachable grain bin or corn crib used exclusively for processing or storage of animal feed incidental to the operation of the farm on which it is located, and no in-ground and above-ground structures and containments used predominantly for processing and storage of animal waste and composting facilities incidental to operation of the farm on which the structures and containments are located, shall be included in determining the value of real estate used predominantly as a farm. No office type construction of whatever kind shall be excluded from taxation but shall be considered a part of real property subject to taxation. That portion of a steel, lead, aluminum or like melting and continuous casting structure which encloses, provides shelter or protection from the elements for the various machinery, tools, appliances, equipment, materials or products involved in the mill, mine, manufactory or industrial process shall be considered as part of real property subject to taxation. **No amusement park rides shall be assessed or taxed as real estate regardless of whether they have become affixed to the real estate.**

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Section 2. The act is amended by adding sections to read:

Section 201.2. Limitation on Rates of Specific Taxes.--No taxes levied under the provisions of this act or 53 Pa.C.S. § 8402(c) (relating to scope and limitations) shall be levied by any political subdivision on admissions to automobile racing facilities with a seating capacity of over twenty-five thousand and a continuous race area of one mile or more in excess of the percent collected as of January 1, 2002. The tax base upon which the tax shall be levied shall not exceed forty per centum of the cost of admission to an automobile racing facility.

Section 201.3. Prohibition on Certain Levies.--Notwithstanding the provisions of this act, the act of December 31, 1965 (P.L.1257, No.511) , known as "The Local Tax Enabling Act," or 53 Pa.C.S. § 8402(c) (relating to scope and limitations), no political subdivision shall levy, assess or collect a tax on admissions to ski facilities after December 1, 2002.

Section 3. All acts and parts of acts are repealed insofar as they are inconsistent with this act.

Section 4. The amendment of section 201(a) of the act shall apply to valuation for taxes levied for the calendar year or fiscal year beginning on or after January 1, 2002.

Section 5. This act shall take effect immediately.

APPROVED--The 4th day of October, A. D. 2002.

MARK S. SCHWEIKER