

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 1754** Session of  
1977

INTRODUCED BY PICCOLA, OCTOBER 12, 1977

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 12, 1977

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," excluding certain real property improvements  
11 which utilize solar energy as the primary source of energy  
12 for a limited number of years.

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

15 Section 1. Subsection (a) of section 201, act of May 22,  
16 1933 (P.L.853, No.155), known as "The General County Assessment  
17 Law," amended June 1, 1973 (P.L.33, No.17), is amended to read:

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

23 (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, and all  
7 other real estate not exempt by law from taxation. Machinery,  
8 tools, appliances and other equipment contained in any mill,  
9 mine, manufactory or industrial establishment shall not be  
10 considered or included as a part of the real estate in  
11 determining the value of such mill, mine, manufactory or  
12 industrial establishment, [and] no silo used predominantly for  
13 processing or storage of animal feed incidental to operation of  
14 the farm on which the silo is located shall be included in  
15 determining the value of real estate used predominantly as a  
16 farm: Provided, That for the tax or fiscal year beginning on or  
17 after the first day of January, one thousand nine hundred fifty-  
18 eight, eighty per centum of the assessed value of any such  
19 machinery, tools, appliances and other equipment located in  
20 counties of the second class as well as in all cities of the  
21 third class, boroughs, townships, school districts of the  
22 second, third and fourth class, and institutional districts in  
23 counties of the second class, shall be considered and included  
24 in determining the value of such mill, mine, manufactory or  
25 industrial establishment: Provided further, That for the tax or  
26 fiscal year beginning on or after the first day of January, one  
27 thousand nine hundred fifty-nine, sixty per centum of the  
28 assessed value of any such machinery, tools, appliances and  
29 other equipment located in said political subdivisions, shall be  
30 considered and included in determining the value of such mill,

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

1 or fiscal year beginning on or after the first day of January,  
2 one thousand nine hundred seventy-four. No structure, building  
3 or house which has a solar energy system as its primary source  
4 of energy supply shall be assessed for real estate taxation upon  
5 improvements to real property for a period of ten years from the  
6 effective date of this act.

7 For the purposes of this amendatory act a primary energy  
8 source is a system or device which provides at least sixty per  
9 cent (60%) of the total energy needs of the property.

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