

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 in-ground and above-ground  
11 structures and containments in determining farm values.  
12 The General Assembly of the Commonwealth of Pennsylvania

13 hereby enacts as follows:

14 Section 1. Section 201, act of May 22, 1933 (P.L.853,  
15 No.155), known as "The General County Assessment Law," amended  
16 July 16, 1957 (P.L.954, No.410), June 16, 1972 (P.L.418, No.121)  
17 and December 14, 1977 (P.L.276, No.90), 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  
24 mobilehomes buildings permanently attached to land or connected  
25 with water, gas, electric or sewage facilities, buildings,  
26 lands, lots of ground and ground rents, trailer parks and  
27 parking lots, mills and manufactories of all kinds, furnaces,  
28 forges, bloomeries, distilleries, sugar houses, malt houses,  
29 breweries, tan yards, fisheries, and ferries, wharves, all  
30 office type construction of whatever kind, that portion of a  
31 steel, lead, aluminum or like melting and continuous casting  
32 structures which enclose, provide shelter or protection from the  
33 elements for the various machinery, tools, appliances,

1 equipment, materials or products involved in the mill, mine,  
2 manufactory or industrial process, and all other real estate not  
3 exempt by law from taxation. Machinery, tools, appliances and  
4 other equipment contained in any mill, mine, manufactory or  
5 industrial establishment shall not be considered or included as  
6 a part of the real estate in determining the value of such mill,  
7 mine, manufactory or industrial establishment. No office type  
8 construction of whatever kind shall be excluded from taxation  
9 but shall be considered a part of real property subject to  
10 taxation. That portion of a steel, lead, aluminum or like  
11 melting and continuous casting structure which encloses,  
12 provides shelter or protection from the elements for the various  
13 machinery, tools, appliances, equipment, materials or products  
14 involved in the mill, mine, manufactory or industrial process  
15 shall be considered as part of real property subject to  
16 taxation. No silo used predominantly for processing or storage  
17 of animal feed incidental to operation of the farm on which the  
18 silo is located, and no in-ground and above-ground structures  
19 and containments used predominantly for processing and storage  
20 of animal waste and composting facilities incidental to  
21 operation of the farm on which the structures and containments  
22 are located, shall be included in determining the value of real  
23 estate used predominantly as a farm: Provided, That for the tax  
24 or fiscal year beginning on or after the first day of January,  
25 one thousand nine hundred fifty-eight, eighty per centum of the  
26 assessed value of any such machinery, tools, appliances and  
27 other equipment located in counties of the second class as well  
28 as in all cities of the third class, boroughs, townships, school  
29 districts of the second, third and fourth class, and  
30 institutional districts in counties of the second class, shall

1 be considered and included in determining the value of such  
2 mill, mine, manufactory or industrial establishment: Provided  
3 further, That for the tax or fiscal year beginning on or after  
4 the first day of January, one thousand nine hundred fifty-nine,  
5 sixty per centum of the assessed value of any such machinery,  
6 tools, appliances and other equipment located in said political  
7 subdivisions, shall be considered and included in determining  
8 the value of such mill, mine, manufactory or industrial  
9 establishment: Provided further, That for the tax or fiscal year  
10 beginning on or after the first day of January, one thousand  
11 nine hundred sixty, forty per centum of the assessed value of  
12 any such machinery, tools, appliances and other equipment  
13 located in said political subdivisions, shall be considered and  
14 included in determining the value of such mill, mine,  
15 manufactory or industrial establishment: Provided further, That  
16 for the tax or fiscal year beginning on or after the first day  
17 of January, one thousand nine hundred sixty-one, twenty per  
18 centum of the assessed value of any such machinery, tools,  
19 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  
23 years beginning on or after the first day of January, one  
24 thousand nine hundred sixty-two, no portion of the value of any  
25 such machinery, tools, appliances and other equipment regardless  
26 of where located, shall be considered and included in  
27 determining the value of such mill, mine, manufactory or  
28 industrial establishment: Provided further, That nothing  
29 contained in this section of this act shall be construed as an  
30 intent to provide for the valuing and assessing and subjecting

1 to taxation for purposes of any city of the second class or any  
2 school district of the first class A any such machinery, tools,  
3 appliances and other equipment: And provided further, That such  
4 exclusion of silos used predominantly for processing or storage  
5 of animal feed incidental to operation of the farm on which the  
6 silo is located shall be included in determining the value of  
7 real estate used predominantly as a farm shall become effective  
8 for taxes to be levied for the tax or fiscal year beginning on  
9 or after the first day of January, one thousand nine hundred  
10 seventy-four.

11 (b) All salaries and emoluments of office, all offices, and  
12 posts of profit, professions, trades and occupations, except the  
13 occupation of farmer, and all persons over the age of eighteen  
14 years who do not follow any occupation or calling, as well of  
15 unnaturalized foreign-born persons who shall have resided within  
16 this Commonwealth for one whole year, as citizens of this  
17 Commonwealth: Provided, That whenever a person, other than a  
18 Federal employe, not taxable under the provision of this clause,  
19 is disfranchised from voting because he cannot be lawfully  
20 assessed for a county or State tax, it shall be lawful for the  
21 county commissioners to assess the occupation of such persons  
22 for county taxation purposes, in the manner provided by this act  
23 for such assessments. The provisions of this clause shall not  
24 apply to counties of the second and third class, or to any other  
25 county, the county commissioners of which shall by resolution  
26 determine not to levy a tax on trades, occupations, professions  
27 and persons who follow no occupation or calling, nor shall the  
28 provisions of this clause apply to cities of the second and  
29 second A class, or to school districts.

30 (c) All other things and persons now taxable by the laws of

1 this Commonwealth for county, city and school purposes.

2 Section 2. This act shall take effect immediately and shall  
3 apply to valuations for taxes levied for the calendar of fiscal  
4 year beginning on or after January 1, 1982.