

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 163

Session of
1983

INTRODUCED BY LLOYD, MORRIS, SCHEETZ, GRIECO, COLE, AFFLERBACH,
MILLER, CAWLEY, BLAUM, KLINGAMAN, MERRY, BELFANTI, PRATT,
RUDY, HALUSKA, GODSHALL, F. E. TAYLOR, D. R. WRIGHT, CIMINI,
TELEK, WOZNIAK, JOHNSON, MCINTYRE AND PETRARCA, FEBRUARY 8,
1983

REFERRED TO COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
FEBRUARY 8, 1983

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," to provide that other food storage structures
11 not be included in determining the value of real estate used
12 predominantly as a farm.

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

15 Section 1. Section 201(a) of the act of May 22, 1933
16 (P.L.853, No.155), known as The General County Assessment Law,
17 amended February 18, 1982 (P.L.79, No.28), 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

1 rate:

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

1 above-ground structures and containments used predominantly for
2 processing and storage of animal waste and composting facilities
3 incidental to operation of the farm on which the structures and
4 containments are located, shall be included in determining the
5 value of real estate used predominantly as a farm: Provided,
6 That for the tax or fiscal year beginning on or after the first
7 day of January, one thousand nine hundred fifty-eight, eighty
8 per centum of the assessed value of any such machinery, tools,
9 appliances and other equipment located in counties of the second
10 class as well as in all cities of the third class, boroughs,
11 townships, school districts of the second, third and fourth
12 class, and institutional districts in counties of the second
13 class, shall be considered and included in determining the value
14 of such mill, mine, manufactory or industrial establishment:
15 Provided further, That for the tax or fiscal year beginning on
16 or after the first day of January, one thousand nine hundred
17 fifty-nine, sixty per centum of the assessed value of any such
18 machinery, tools, appliances and other equipment located in said
19 political subdivisions, shall be considered and included in
20 determining the value of such mill, mine, manufactory or
21 industrial establishment: Provided further, That for the tax or
22 fiscal year beginning on or after the first day of January, one
23 thousand nine hundred sixty, forty per centum of the assessed
24 value of any such machinery, tools, appliances and other
25 equipment located in said political subdivisions, shall be
26 considered and included in determining the value of such mill,
27 mine, manufactory or industrial establishment: Provided further,
28 That for the tax or fiscal year beginning on or after the first
29 day of January, one thousand nine hundred sixty-one, twenty per
30 centum of the assessed value of any such machinery, tools,

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

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