

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 257 Session of  
1989

INTRODUCED BY J. L. WRIGHT, BILLOW, WASS, HERMAN, SEMMEL,  
REINARD, HECKLER, JOHNSON, BARLEY, VEON, MERRY, NOYE, GEIST,  
BELFANTI AND MILLER, FEBRUARY 7, 1989

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 7, 1989

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employees; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; and eliminating the triennial  
22 assessment," excluding cogeneration facilities and small  
23 power production facilities in determining the value of real  
24 estate.

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

27 Section 1. The act of May 21, 1943 (P.L.571, No.254), known  
28 as The Fourth to Eighth Class County Assessment Law, is amended

1 by adding a section to read:

2     Section 205. Cogeneration and Small Power Facilities.--A  
3 cogeneration or small power production facility, as those terms  
4 are defined in the Public Utility Regulatory Policies Act of  
5 1978 (Public Law 95-617, 16 U.S.C. § 2601 et seq.) which is a  
6 "qualifying facility" pursuant to the rules and regulations of  
7 the Federal Energy Regulatory Commission shall be excluded from  
8 the determination of value of real property. The Chairman of the  
9 Pennsylvania Public Utility Commission, in consultation with the  
10 Secretary of Revenue, shall adopt rules and regulations  
11 establishing specifications for eligibility for the exemption  
12 provided in this section.

13     Section 2. This act shall apply to valuations for taxes  
14 levied for the calendar or fiscal year beginning on or after  
15 January 1, 1990.

16     Section 3. This act shall take effect in 60 days.