

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 423 Session of
1991

INTRODUCED BY VROON, GEIST, PITTS, HAYES, MARKOSEK,
E. Z. TAYLOR, BARLEY, GODSHALL, HERSHEY, LEH, S. H. SMITH,
ANGSTADT, HECKLER, JOHNSON, HALUSKA, BUNT, FARGO, CIVERA,
FARMER AND SERAFINI, MARCH 11, 1991

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 11, 1991

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," providing for a special tax exemption for
23 improved real property and farmland.

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

26 Section 1. Section 202 of the act of May 21, 1943 (P.L.571,
27 No.254), known as The Fourth to Eighth Class County Assessment

1 Law, is amended by adding a subsection to read:

2 Section 202. Exemptions from Taxation.--* * *

3 (e) (1) Each county, city, borough, incorporated town,
4 township and school district may, by ordinance, exempt from real
5 property taxation an amount not exceeding five thousand dollars
6 (\$5,000) from the assessed value of each parcel of improved real
7 property and farmland.

8 (2) For purposes of this subsection, the term "improved real
9 property" shall mean all property subject to tax under section
10 201(a) except for any vacant lands or lots of ground. For
11 purposes of this subsection, the term "farmland" shall mean land
12 used for the purposes of producing an agricultural commodity or
13 any farm product.

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