

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1343 Session of  
2006

INTRODUCED BY BROWNE, OCTOBER 12, 2006

REFERRED TO FINANCE, OCTOBER 12, 2006

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 employes; 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," further providing for enumeration of subjects of  
23 taxation.

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

26 Section 1. Section 201(a) of the act of May 21, 1943  
27 (P.L.571, No.254), known as The Fourth to Eighth Class County  
28 Assessment Law, amended October 4, 2002 (P.L.876, No.125), is

1 amended to read:

2 Section 201. Subjects of Taxation Enumerated.--The following  
3 subjects and property shall as hereinafter provided be valued  
4 and assessed and subject to taxation for all county, borough,  
5 town, township, school, (except in cities), poor and county  
6 institution district purposes, at the annual rate,

7 (a) All real estate, to wit: Houses, house trailers and  
8 mobilehomes permanently attached to land or connected with  
9 water, gas, electric or sewage facilities, buildings, lands,  
10 lots of ground and ground rents, trailer parks and parking lots,  
11 mills and manufactories of all kinds, all office type  
12 construction of whatever kind, that portion of a steel, lead,  
13 aluminum or like melting and continuous casting structures which  
14 enclose, provide shelter or protection from the elements for the  
15 various machinery, tools, appliances, equipment, materials or  
16 products involved in the mill, mine, manufactory or industrial  
17 process, and all other real estate not exempt by law from  
18 taxation. Machinery, tools, appliances and other equipment  
19 contained in any mill, mine, manufactory or industrial  
20 establishment shall not be considered or included as a part of  
21 the real estate in determining the value of such mill, mine,  
22 manufactory or industrial establishment. No free-standing  
23 detachable grain bin or corn crib used exclusively for  
24 processing or storage of animal feed incidental to the operation  
25 of the farm on which it is located, and no in-ground and above-  
26 ground structures and containments used predominantly for  
27 processing and storage of animal waste and composting facilities  
28 incidental to operation of the farm on which the structures and  
29 containments are located, shall be included in determining the  
30 value of real estate used predominantly as a farm. No office

1 type construction of whatever kind shall be excluded from  
2 taxation but shall be considered a part of real property subject  
3 to taxation. That portion of a steel, lead, aluminum or like  
4 melting and continuous casting structure which encloses,  
5 provides shelter or protection from the elements for the various  
6 machinery, tools, appliances, equipment, materials or products  
7 involved in the mill, mine, manufactory or industrial process  
8 shall be considered as part of real property subject to  
9 taxation. No amusement park rides shall be assessed or taxed as  
10 real estate regardless of whether they have become affixed to  
11 the real estate. No sign or sign structure shall be assessed or  
12 taxed as real estate regardless of whether it has become affixed  
13 to the real estate.

14 \* \* \*

15 Section 2. The amendment of section 201(a) of the act is not  
16 intended to and shall not be interpreted as either ratifying or  
17 nullifying any actions taken by taxing authorities to assess or  
18 tax signs or sign structures as real property prior to the  
19 effective date of this section.

20 Section 3. The amendment of section 201(a) of the act shall  
21 apply retroactively to taxes levied and collected for fiscal  
22 periods of political subdivisions beginning on or after January  
23 1, 2005.

24 Section 4. This act shall take effect immediately.