
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 744 Session of
2011

INTRODUCED BY YAW, KASUNIC, MENSCH AND WOZNIAK, MARCH 7, 2011

REFERRED TO FINANCE, MARCH 7, 2011

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for subjects of local taxation, for changes
4 in assessed valuation, for assessment of lands divided by
5 boundary lines and for separate assessment of coal and
6 surface.

7 The General Assembly of the Commonwealth of Pennsylvania
8 hereby enacts as follows:

9 Section 1. Sections 8811(a), 8817, 8818(e) and 8819 of Title
10 53 of the Pennsylvania Consolidated Statutes, added October 27,
11 2010 (P.L.895, No.93), are amended to read:

12 § 8811. Subjects of local taxation.

13 (a) Subjects of taxation enumerated.--Except as provided in
14 subsection (b), all subjects and property made taxable by the
15 laws of this Commonwealth for county, city, borough, town,
16 township and school district purposes shall, as provided in this
17 chapter, be valued and assessed at the annual rates, including
18 all:

19 (1) Real estate, namely:

20 (i) houses;

1 (ii) house trailers and mobile homes permanently
2 attached to land or connected with water, gas, electric
3 or sewage facilities;

4 (iii) buildings permanently attached to land or
5 connected with water, gas, electric or sewage facilities;

6 (iv) lands, lots of ground and ground rents, trailer
7 parks and parking lots;

8 (v) mills and manufactories of all kinds, furnaces,
9 forges, bloomeries, distilleries, sugar houses, malt
10 houses, breweries, tan yards, fisheries, ferries and
11 wharves;

12 (vi) all office buildings;

13 (vii) that portion of a steel, lead, aluminum or
14 like melting and continuous casting structure which
15 encloses or provides shelter or protection from the
16 elements for the various machinery, tools, appliances,
17 equipment, materials or products involved in the mill,
18 mine, manufactory or industrial process; [and]

19 (viii) telecommunication towers that have become
20 affixed to land[.]; and

21 (ix) Natural gas royalty interests derived from the
22 Marcellus Shale, irrespective of the well location.

23 (2) All other things now taxable by the laws of this
24 Commonwealth for taxing districts.

25 * * *

26 § 8817. Changes in assessed valuation.

27 (a) [General rule] When authorized.--

28 (1) In addition to other authorization provided in this
29 chapter, the assessors may change the assessed valuation on
30 real property when a parcel of land is subdivided into

1 smaller parcels or when improvements are made to real
2 property or existing improvements are removed from real
3 property or are destroyed.

4 (2) The recording of a subdivision plan shall not
5 constitute grounds for assessment increases until lots are
6 sold or improvements are installed.

7 (3) The painting of a building or the normal regular
8 repairs to a building aggregating \$2,500 or less in value
9 annually shall not be deemed cause for a change in valuation.

10 (a.1) Marcellus Shale royalty interests.--The assessors
11 shall change the assessed valuation on natural gas royalty
12 interests derived from the Marcellus Shale on an annual basis.

13 (b) Construction.--A change in the assessed valuation on
14 real property authorized or required by this section shall not
15 be construed as a spot reassessment under section 8843 (relating
16 to spot reassessment).

17 § 8818. Assessment of lands divided by boundary lines.

18 * * *

19 (e) Assessment of coal and natural gas underlying lands
20 divided by county, city, township or borough boundary lines.--
21 Where coal or, from the Marcellus Shale, natural gas is lying
22 underneath lands that are divided by county, city, township or
23 borough lines, and the ownership of the coal or natural gas has
24 been severed from the ownership of the strata or surface, the
25 county assessment office shall assess each division of coal or
26 natural gas in the municipality in which it actually lies.

27 § 8819. Separate assessment of [coal] minerals and surface.

28 (a) Coal.--The county assessment office shall assess coal
29 and surface separately in cases where the owner or life tenant
30 of land does not have the right to mine the coal underlying the

1 surface.

2 (b) Marcellus Shale royalty interests.--The county
3 assessment office shall assess natural gas royalty interests
4 derived from the Marcellus Shale separately in cases where the
5 owner or life tenant of land does not have the right to extract
6 the natural gas underlying the surface.

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