
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1322 Session of
2014

INTRODUCED BY EICHELBERGER, ROBBINS, ERICKSON, WOZNIAK AND
BLAKE, APRIL 2, 2014

REFERRED TO LOCAL GOVERNMENT, APRIL 2, 2014

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.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Section 8811(a) of Title 53 of the Pennsylvania
7 Consolidated Statutes is amended to read:

8 § 8811. Subjects of local taxation.

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

15 (1) Real estate, namely:

16 (i) houses;

17 (ii) house trailers and mobile homes permanently
18 attached to land or connected with water, gas, electric

1 or sewage facilities;

2 (iii) buildings [permanently attached to land or
3 connected with water, gas, electric or sewage
4 facilities];

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

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

11 (vi) all office buildings;

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

18 (viii) telecommunication towers that have become
19 affixed to land.

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

22 * * *

23 Section 2. This act shall take effect immediately.