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THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 477

Session of 2015

INTRODUCED BY RAFFERTY, GREENLEAF AND BROWNE, FEBRUARY 13, 2015

REFERRED TO FINANCE, FEBRUARY 13, 2015

AN ACT

Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," in subjects of taxation, further providing for subjects of taxation and repealing provisions relating to limitation upon taxation; in triennial and inter-triennial assessments, repealing provisions relating to valuation of mobilehomes or house trailers; and further providing for recorder of deeds in certain counties to furnish record of conveyances and compensation.

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

Section 1. Section 201(a) of the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, amended December 23, 2013 (P.L.1261, No.130), is amended to read:

Section 201. Subjects of Taxation Enumerated.--The following subjects and property shall, as hereinafter provided, be valued and assessed, and subject to taxation for all county, city, borough, town, township, school and poor purposes at the annual rate:

(a) All real estate, to wit: Houses, excluding house trailers and mobilehomes, buildings permanently attached to land or connected with water, gas, electric or sewage facilities, buildings, lands, lots of ground and ground rents, trailer parks and parking lots, mills and manufactories of all kinds, furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tan yards, fisheries, and ferries, wharves, all office type construction of whatever kind, that portion of a steel, lead, aluminum or like melting and continuous casting structures which enclose, provide shelter or protection from the elements for the various machinery, tools, appliances, equipment, materials or products involved in the mill, mine, manufactory or industrial process, and all other real estate not exempt by law from taxation. Machinery, tools, appliances and other equipment contained in any mill, mine, manufactory or industrial establishment shall not be considered or included as a part of the real estate in determining the value of such mill, mine, manufactory or industrial establishment. No office type construction of whatever kind shall be excluded from taxation but shall be considered a part of real property subject to taxation. That portion of a steel, lead, aluminum or like melting and continuous casting structure which encloses, provides shelter or protection from the elements for the various machinery, tools, appliances, equipment, materials or products involved in the mill, mine, manufactory or industrial process shall be considered as part of real property subject to taxation. No silo used predominately for processing or storage of animal feed incidental to operation of the farm on which it is located, no free-standing detachable grain bin or corn crib used exclusively for processing or storage of animal feed incidental to the operation of the farm on which it is located and no in-ground and above-ground structures and containments used predominantly for processing and storage of animal waste and composting facilities incidental to operation of the farm on which the structures and containments are located, shall be included in determining the value of real estate used predominantly as a farm: Provided, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred fifty-eight, eighty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in counties of the second class as well as in all cities of the third class, boroughs, townships, school districts of the second, third and fourth class, and institutional districts in counties of the second class, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred fifty-nine, sixty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred sixty, forty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred sixty-one, twenty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal years beginning on or after the first day of January, one thousand nine hundred sixty-two, no portion of the value of any such machinery, tools, appliances and other equipment regardless of where located, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That nothing contained in this section of this act shall be construed as an intent to provide for the valuing and assessing and subjecting to taxation for purposes of any city of the second class or any school district of the first class A any such machinery, tools, appliances and other equipment: And provided further, That such exclusion of silos used predominantly for processing or storage of animal feed incidental to operation of the farm on which the silo is located shall be included in determining the value of real estate used predominantly as a farm shall become effective for taxes to be levied for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred seventy-four: And provided further, That such exclusion of free-standing detachable grain bins and corn cribs used exclusively for processing or storage of animal feed incidental to operation of the farm on which the grain bin or corn crib is located shall become effective in determining the value of real estate used predominantly as a farm for taxes to be levied for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred eighty-five. No amusement park rides shall be assessed or taxed as real estate regardless of whether they have become affixed to the real estate. No high tunnel shall be assessed or taxed as real estate regardless of whether the structure has become affixed to the real estate.

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Section 2. Sections 203.1 and 402.1 of the act, added September 23, 1961 (P.L.1601, No.677), are repealed:

[Section 203.1. Limitation Upon Taxation.--A mobilehome or house trailer upon which a real property tax is levied as provided by law shall not be subject to any tax not levied on other real property in the political subdivision, except that such property shall be deemed tangible personal property with respect to the act of March 6, 1956 (P.L.1228), known as the "Selective Sales and Use Tax Act."

Section 402.1. Valuation of Mobilehomes or House Trailers.--It shall be the duty of the several elected and appointed assessors of the political subdivisions to assess, rate and value all mobilehomes and house trailers within their subdivisions according to the actual value thereof and prices for which the same would separately bona fide sell. The land upon which such mobilehome or house trailer is located at the time of assessment shall be valued separately, and shall not include the value of the house trailer or mobilehome located thereon.]

Section 3. Section 407 of the act, amended September 23, 1961 (P.L.1601, No.677), December 14, 1967 (P.L.846, No.369) and July 8, 1969 (P.L.130, No.54), is amended to read:

Section 407. (a) Recorder of Deeds in Certain Counties to Furnish Record of Conveyances; Compensation.--It shall be the duty of the recorder of deeds in each county of the second A, third, fourth, fifth, sixth, seventh and eighth classes to keep a daily record, separate and apart from all other records, of every deed or conveyance of land in said county entered in his office for recording which record shall set forth the following information to wit: The date of the deed or conveyance, the names of the grantor and grantee, the consideration mentioned in the deed, the location of the property as to city, borough, ward, town or township, the acreage of the land conveyed, if mentioned, and if the land conveyed be a lot or lots on a recorded plan, the number or numbers by which the same may be designated on the plan, if mentioned in the deed; and it shall be the further duty of the recorder, on the first Monday of each month, to file the aforesaid daily record in the commissioner's office, or office of the board for the assessment and revision of taxes, of the proper county, together with his certificate, appended thereto, that such record is correct; and the recorder of deeds shall charge, and collect from the person presenting a deed of conveyance for record, the sum of fifteen (15) cents, when it contains but one description of land, and ten (10) cents for each additional description therein described, which sum shall be in full compensation for his services under this act.

(b) Statement of Conveyances to Be Furnished Assessors.--It shall be the duty of the county commissioners, or board for the assessment and revision of taxes, of such counties, upon receipt of such daily report from the office of the recorder of deeds, to keep the same on file in their office; and, prior to the making of the annual and of the triennial assessment, to deliver to the elected or appointed assessor or assessors of each city, borough, ward, town, township or district, before he shall enter upon the discharge of his duty as assessor of the real estate in his district, a statement or statements of all such deeds and conveyances of all such real estate within said district, together with all the information regarding the same as set forth in this section, to be used by such assessor or assessors in making the assessment in the name of the owners of the real estate and in ascertaining the value of such real estate.

[All mobilehome court operators which shall mean every person who leases land to two or more persons for the purpose of allowing such persons to locate thereon a mobilehome or house trailer which is subject to real property taxation shall maintain a record of all such leases which shall be opened for inspection at all reasonable times by the tax assessor of the political subdivision. As part of such record, the court operator shall note the arrival of each mobilehome or house trailer, the make or manufacturer thereof, the serial number, the number of occupants, their names and ages, and their last prior residence address. Each month the mobilehome court operator shall send a record to the tax assessor of the political subdivision of the arrivals and departures during the prior month of mobilehomes or house trailers on his land.]

(c) Land to Be Assessed in Name of Owner at Time of Assessment.--It shall be the duty of such assessor or assessors in such counties, in making the triennial assessment and the intermediate annual assessments, to ascertain the owner or owners of each tract, piece, parcel or lot of ground assessed, at the time of such assessment, and to assess the same in the name of the then owner or owners, as thus appears in such statement, unless to his personal knowledge there has been thereafter a change in the ownership so that such tract, piece, parcel or lot of real estate shall be assessed in the name of the then owner or owners.[, except that all mobilehomes or house trailers shall be assessed in the name of the then owner or owners of such mobilehome or house trailer, who shall be the person or persons named in the title of such mobilehome or house trailer irrespective of whether the title is issued by this State or another state.

(d) Notification of Mobilehome or House Trailer Owner.--Each person in whose name a mobilehome or house trailer is assessed, rated or valued as provided in this act, shall be notified in writing by the assessor that it shall be unlawful for any person to remove the mobilehome or house trailer from the taxing district without first having obtained removal permits from the local tax collector.

(e) Removal Permits.--The local tax collector shall issue removal permits upon application therefor whenever a fee of two dollars ($2) and all taxes levied and assessed on the mobilehome or house trailer to be moved are paid.

(f) Penalty.--Any person who moves a mobilehome or house trailer from the territorial limits of the taxing district without first having obtained a removal permit issued under this act shall, upon summary conviction thereof, be sentenced to pay a fine of one hundred dollars ($100) and costs of prosecution or undergo imprisonment for not more than thirty days, or both.]

Section 4. This act shall take effect in 60 days.