

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 785 Session of 2015

INTRODUCED BY EICHELBERGER, MCGARRIGLE, HUTCHINSON, WOZNIAK AND BLAKE, MAY 15, 2015

SENATOR HUTCHINSON, LOCAL GOVERNMENT, AS AMENDED, JUNE 24, 2015

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in consolidated county assessment,
3 further providing for DEFINITIONS AND FOR subjects of local <--
4 taxation.

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

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

9 SECTION 1. SECTION 8802 OF TITLE 53 OF THE PENNSYLVANIA <--
10 CONSOLIDATED STATUTES IS AMENDED BY ADDING A DEFINITION TO READ:
11 § 8802. DEFINITIONS.

12 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER
13 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
14 CONTEXT CLEARLY INDICATES OTHERWISE:

15 \* \* \*

16 "DE MINIMIS STRUCTURE." A STRUCTURE THAT:

17 (1) IS 200 SQUARE FEET OR LESS IN AREA; AND

18 (2) IS NOT PERMANENTLY ATTACHED TO LAND OR CONNECTED
19 WITH WATER, GAS, ELECTRIC OR SEWAGE FACILITIES.

1 \* \* \*

2 SECTION 2. SECTION 8811 OF TITLE 53 IS AMENDED TO READ:

3 § 8811. Subjects of local taxation.

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

10 (1) Real estate, namely:

11 (i) houses;

12 (ii) house trailers and mobile homes permanently  
13 attached to land or connected with water, gas, electric  
14 or sewage facilities;

15 (iii) buildings [permanently attached to land or  
16 connected with water, gas, electric or sewage facilities]  
17 THAT DO NOT CONSTITUTE DE MINIMIS STRUCTURES; <--

18 (iv) lands, lots of ground and ground rents, trailer  
19 parks and parking lots;

20 (v) mills and manufactories of all kinds, furnaces,  
21 forges, bloomeries, distilleries, sugar houses, malt  
22 houses, breweries, tan yards, fisheries, ferries and  
23 wharves;

24 (vi) all office buildings;

25 (vii) that portion of a steel, lead, aluminum or  
26 like melting and continuous casting structure which  
27 encloses or provides shelter or protection from the  
28 elements for the various machinery, tools, appliances,  
29 equipment, materials or products involved in the mill,  
30 mine, manufactory or industrial process; and

1 (viii) telecommunication towers that have become  
2 affixed to land.

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

5 \* \* \*

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6 (B) EXCEPTIONS.--THE FOLLOWING ARE NOT SUBJECT TO TAX:

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7 (1) MACHINERY, TOOLS, APPLIANCES AND OTHER EQUIPMENT  
8 CONTAINED IN ANY MILL, MINE, MANUFACTORY OR INDUSTRIAL  
9 ESTABLISHMENT SHALL NOT BE CONSIDERED OR INCLUDED AS A PART  
10 OF THE REAL ESTATE IN DETERMINING THE VALUE FOR TAXATION OF  
11 THE MILL, MINE, MANUFACTORY OR INDUSTRIAL ESTABLISHMENT.

12 (2) SILOS USED PREDOMINANTLY FOR PROCESSING OR STORAGE  
13 OF ANIMAL FEED INCIDENTAL TO OPERATION OF THE FARM ON WHICH  
14 IT IS LOCATED, FREESTANDING DETACHABLE GRAIN BINS OR CORN  
15 CRIBS USED EXCLUSIVELY FOR PROCESSING OR STORAGE OF ANIMAL  
16 FEED INCIDENTAL TO THE OPERATION OF THE FARM ON WHICH IT IS  
17 LOCATED AND INGROUND AND ABOVEGROUND STRUCTURES AND  
18 CONTAINMENTS USED PREDOMINANTLY FOR PROCESSING AND STORAGE OF  
19 ANIMAL WASTE AND COMPOSTING FACILITIES INCIDENTAL TO  
20 OPERATION OF THE FARM ON WHICH THE STRUCTURES AND  
21 CONTAINMENTS ARE LOCATED SHALL NOT BE CONSIDERED OR INCLUDED  
22 AS PART OF THE REAL ESTATE.

23 (3) NO AMUSEMENT PARK RIDES SHALL BE ASSESSED OR TAXED  
24 AS REAL ESTATE REGARDLESS OF WHETHER THEY HAVE BECOME AFFIXED  
25 TO THE REAL ESTATE.

26 (4) NO SIGN OR SIGN STRUCTURE PRIMARILY USED TO SUPPORT  
27 OR DISPLAY A SIGN SHALL BE ASSESSED AS REAL PROPERTY BY A  
28 COUNTY FOR PURPOSES OF THE TAXATION OF REAL PROPERTY BY THE  
29 COUNTY OR A POLITICAL SUBDIVISION LOCATED WITHIN THE COUNTY  
30 OR BY A MUNICIPALITY LOCATED WITHIN THE COUNTY AUTHORIZED TO

1 ASSESS REAL PROPERTY FOR PURPOSES OF TAXATION, REGARDLESS OF  
2 WHETHER THE SIGN OR SIGN STRUCTURE HAS BECOME AFFIXED TO THE  
3 REAL ESTATE.

4 (5) NO WIND TURBINE GENERATORS OR RELATED WIND ENERGY  
5 APPLIANCES AND EQUIPMENT, INCLUDING TOWERS AND TOWER  
6 FOUNDATIONS, SHALL BE CONSIDERED OR INCLUDED AS PART OF THE  
7 REAL PROPERTY IN DETERMINING THE FAIR MARKET VALUE AND  
8 ASSESSMENT OF REAL PROPERTY USED FOR THE PURPOSE OF WIND  
9 ENERGY GENERATION. REAL PROPERTY USED FOR THE PURPOSE OF WIND  
10 ENERGY GENERATION SHALL BE VALUED UNDER SECTION 8842 (B) (2)  
11 (RELATING TO VALUATION OF PROPERTY).

12 (6) ALL HIGH TUNNELS.

13 (7) NO AGRICULTURAL BUILDING THAT IS 1,000 SQUARE FEET  
14 OR LESS IN AREA AND THAT IS NOT PERMANENTLY ATTACHED TO LAND  
15 OR CONNECTED WITH WATER, GAS, ELECTRIC OR SEWAGE FACILITIES  
16 SHALL BE ASSESSED OR TAXED AS REAL ESTATE. FOR THE PURPOSES  
17 OF THIS PARAGRAPH, "AGRICULTURAL BUILDING" SHALL HAVE THE  
18 SAME MEANING AS DEFINED UNDER THE ACT OF NOVEMBER 10, 1999  
19 (P.L.491, NO.45), KNOWN AS THE PENNSYLVANIA CONSTRUCTION CODE  
20 ACT.

21 Section 2 3. This act shall take effect immediately.

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