
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 264 Session of
2019

INTRODUCED BY DINNIMAN, SCHWANK AND COSTA, FEBRUARY 7, 2019

REFERRED TO FINANCE, FEBRUARY 7, 2019

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)(1) of Title 53 of the
7 Pennsylvania 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
19 or sewage facilities;

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

3 (iv) lands, lots of ground and ground rents, trailer
4 parks and parking lots;

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

9 (vi) all office buildings;

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

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

18 (ix) A pipeline or pipeline facility used for the
19 transport of gas or hazardous liquids as defined under
20 section 102 of the act of December 22, 2011 (P.L.586,
21 No.127), known as the Gas and Hazardous Liquids Pipelines
22 Act, that is not part of a natural gas distribution
23 company or natural gas distribution service as the terms
24 are defined under 66 Pa.C.S. § 2202 (relating to
25 definitions).

26 * * *

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