
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1438 Session of
2013

INTRODUCED BY MAHER, BOBACK, HAHN, BLOOM, PICKETT, CUTLER,
KNOWLES, MILLARD, ROCK, SWANGER, MAJOR, SAYLOR, BARRAR, HESS,
R. MILLER, GINGRICH, HICKERNELL AND EVERETT, JUNE 5, 2013

REFERRED TO COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
JUNE 5, 2013

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," further providing for subjects of taxation
11 enumerated.

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

14 Section 1. Section 201(a) of the act of May 22, 1933
15 (P.L.853, No.155), known as The General County Assessment Law,
16 amended October 4, 2002 (P.L.873, No.124), is amended to read:

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

1 (a) All real estate, to wit: Houses, house trailers and
2 mobilehomes buildings permanently attached to land or connected
3 with water, gas, electric or sewage facilities, buildings,
4 lands, lots of ground and ground rents, trailer parks and
5 parking lots, mills and manufactories of all kinds, furnaces,
6 forges, bloomeries, distilleries, sugar houses, malt houses,
7 breweries, tan yards, fisheries, and ferries, wharves, all
8 office type construction of whatever kind, that portion of a
9 steel, lead, aluminum or like melting and continuous casting
10 structures which enclose, provide shelter or protection from the
11 elements for the various machinery, tools, appliances,
12 equipment, materials or products involved in the mill, mine,
13 manufactory or industrial process, and all other real estate not
14 exempt by law from taxation. Machinery, tools, appliances and
15 other equipment contained in any mill, mine, manufactory or
16 industrial establishment shall not be considered or included as
17 a part of the real estate in determining the value of such mill,
18 mine, manufactory or industrial establishment. No office type
19 construction of whatever kind shall be excluded from taxation
20 but shall be considered a part of real property subject to
21 taxation. That portion of a steel, lead, aluminum or like
22 melting and continuous casting structure which encloses,
23 provides shelter or protection from the elements for the various
24 machinery, tools, appliances, equipment, materials or products
25 involved in the mill, mine, manufactory or industrial process
26 shall be considered as part of real property subject to
27 taxation. No silo used predominately for processing or storage
28 of animal feed incidental to operation of the farm on which it
29 is located, no free-standing detachable grain bin or corn crib
30 used exclusively for processing or storage of animal feed

1 incidental to the operation of the farm on which it is located
2 and no in-ground and above-ground structures and containments
3 used predominantly for processing and storage of animal waste
4 and composting facilities incidental to operation of the farm on
5 which the structures and containments are located, shall be
6 included in determining the value of real estate used
7 predominantly as a farm: Provided, That for the tax or fiscal
8 year beginning on or after the first day of January, one
9 thousand nine hundred fifty-eight, eighty per centum of the
10 assessed value of any such machinery, tools, appliances and
11 other equipment located in counties of the second class as well
12 as in all cities of the third class, boroughs, townships, school
13 districts of the second, third and fourth class, and
14 institutional districts in counties of the second class, shall
15 be considered and included in determining the value of such
16 mill, mine, manufactory or industrial establishment: Provided
17 further, That for the tax or fiscal year beginning on or after
18 the first day of January, one thousand nine hundred fifty-nine,
19 sixty per centum of the assessed value of any such machinery,
20 tools, appliances and other equipment located in said political
21 subdivisions, shall be considered and included in determining
22 the value of such mill, mine, manufactory or industrial
23 establishment: Provided further, That for the tax or fiscal year
24 beginning on or after the first day of January, one thousand
25 nine hundred sixty, forty per centum of the assessed value of
26 any such machinery, tools, appliances and other equipment
27 located in said political subdivisions, shall be considered and
28 included in determining the value of such mill, mine,
29 manufactory or industrial establishment: Provided further, That
30 for the tax or fiscal year beginning on or after the first day

1 of January, one thousand nine hundred sixty-one, twenty per
2 centum of the assessed value of any such machinery, tools,
3 appliances and other equipment located in said political
4 subdivisions, shall be considered and included in determining
5 the value of such mill, mine, manufactory or industrial
6 establishment: Provided further, That for the tax or fiscal
7 years beginning on or after the first day of January, one
8 thousand nine hundred sixty-two, no portion of the value of any
9 such machinery, tools, appliances and other equipment regardless
10 of where located, shall be considered and included in
11 determining the value of such mill, mine, manufactory or
12 industrial establishment: Provided further, That nothing
13 contained in this section of this act shall be construed as an
14 intent to provide for the valuing and assessing and subjecting
15 to taxation for purposes of any city of the second class or any
16 school district of the first class A any such machinery, tools,
17 appliances and other equipment: And provided further, That such
18 exclusion of silos used predominantly for processing or storage
19 of animal feed incidental to operation of the farm on which the
20 silo is located shall be included in determining the value of
21 real estate used predominantly as a farm shall become effective
22 for taxes to be levied for the tax or fiscal year beginning on
23 or after the first day of January, one thousand nine hundred
24 seventy-four: And provided further, That such exclusion of free-
25 standing detachable grain bins and corn cribs used exclusively
26 for processing or storage of animal feed incidental to operation
27 of the farm on which the grain bin or corn crib is located shall
28 become effective in determining the value of real estate used
29 predominantly as a farm for taxes to be levied for the tax or
30 fiscal year beginning on or after the first day of January, one

1 thousand nine hundred eighty-five. No amusement park rides shall
2 be assessed or taxed as real estate regardless of whether they
3 have become affixed to the real estate. No covered agricultural
4 structure shall be assessed or taxed as real estate regardless
5 of whether the structure has become affixed to the real estate,
6 when the structure is constructed consistent with all of the
7 following:

8 (1) has a metal, wood or plastic frame;

9 (2) has a plastic, woven textile or other flexible covering;

10 and

11 (3) has a floor made of soil, crushed stone, matting, pavers
12 or a floating concrete slab.

13 * * *

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