

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 905 Session of 2015

INTRODUCED BY DINNIMAN, COSTA AND RAFFERTY, JUNE 29, 2015

REFERRED TO FINANCE, JUNE 29, 2015

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 are 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.