

No. 1981-170

AN ACT

SB 920

Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in cities and county institution district purposes; and providing for and regulating the assessment and valuation thereof for such purposes; creating in each such county a board for the assessment and revision of taxes; defining the powers and duties of such boards; providing for the acceptance of this act by cities; regulating the office of ward, borough, town and township assessors; abolishing the office of assistant triennial assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employees; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties; and eliminating the triennial assessment," excluding certain in-ground and above-ground structures and containments in determining farm values.

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

Section 1. Subsection (a) of section 201, act of May 21, 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class County Assessment Law," amended December 14, 1977 (P.L.278, No.91), 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, borough, town, township, school, (except in cities), poor and county institution district purposes, at the annual rate,

(a) All real estate, to wit: Houses, house trailers and mobilehomes 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, 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 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. 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.

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Section 2. This act shall take effect immediately and shall apply to valuations for taxes levied for the calendar or fiscal year beginning on or after January 1, 1982.

APPROVED—The 23rd day of December, A. D. 1981.

DICK THORNBURGH