

No. 1986-22

AN ACT

HB 441

Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," further providing for the exemption from taxation of fire and rescue station property.

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

Section 1. Subsection (a) of section 204 of the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, is amended by adding a clause, and subsection (b), amended September 22, 1972 (P.L.868, No.197), is amended to read:

Section 204. Exemptions from Taxation.—(a) The following property shall be exempt from all county, city, borough, town, township, road, poor and school tax, to wit:

* * *

(13) All fire and rescue stations which are founded, endowed and maintained by public or private charity, together with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, and social halls and grounds owned and occupied by fire and rescue stations, used on a regular basis for activities which contribute to the support of fire and rescue stations: Provided, That the net receipts from such activities are used solely for the charitable purposes of the fire and rescue stations.

(b) Except as otherwise provided in [clause (11)] *clauses (11) and (13)* of this section, all property real or personal, other than that which is actually and regularly used and occupied for the purposes specified in this section, and all such property from which any income or revenue is derived, other than from recipients of the bounty of the institution or charity, shall be subject to taxation, except where exempted by law for State purposes, and nothing herein contained shall exempt same therefrom.

* * *

Section 2. This act shall apply to assessments for taxes levied for the calendar or fiscal year beginning on or after January 1, 1987.

Section 3. This act shall take effect immediately.

APPROVED—The 27th day of March, A. D. 1986.

DICK THORNBURGH