

No. 2002-124

AN ACT

HB 927

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 subjects of taxation enumerated; providing for a limitation on certain taxation; and prohibiting the imposition of certain taxes.

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

Section 1. Section 201(a) of the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, amended October 11, 1984 (P.L.866, No.167), 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, city, borough, town, township, school and poor purposes at the annual rate:

(a) All real estate, to wit: Houses, house trailers and mobilehomes buildings 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, furnaces, forges, bloomeries, distilleries, sugar houses, malt houses, breweries, tan yards, fisheries, and ferries, wharves, 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 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. No silo used predominantly for processing or storage of animal feed incidental to operation of the farm on which it is

located, no free-standing detachable grain bin or corn crib used exclusively for processing or storage of animal feed incidental to the operation of the farm on which it is located and 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: Provided, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred fifty-eight, eighty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in counties of the second class as well as in all cities of the third class, boroughs, townships, school districts of the second, third and fourth class, and institutional districts in counties of the second class, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred fifty-nine, sixty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred sixty, forty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred sixty-one, twenty per centum of the assessed value of any such machinery, tools, appliances and other equipment located in said political subdivisions, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That for the tax or fiscal years beginning on or after the first day of January, one thousand nine hundred sixty-two, no portion of the value of any such machinery, tools, appliances and other equipment regardless of where located, shall be considered and included in determining the value of such mill, mine, manufactory or industrial establishment: Provided further, That nothing contained in this section of this act shall be construed as an intent to provide for the valuing and assessing and subjecting to taxation for purposes of any city of the second class or any school district of the first class A any such machinery, tools, appliances and other equipment: And provided further, That such exclusion of silos used predominantly for processing or storage of animal feed incidental to operation of the farm on which the silo is located shall be included in determining the value of real estate used predominantly as a farm shall become effective for taxes to be levied for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred

seventy-four: And provided further, That such exclusion of free-standing detachable grain bins and corn cribs used exclusively for processing or storage of animal feed incidental to operation of the farm on which the grain bin or corn crib is located shall become effective in determining the value of real estate used predominantly as a farm for taxes to be levied for the tax or fiscal year beginning on or after the first day of January, one thousand nine hundred eighty-five. *No amusement park rides shall be assessed or taxed as real estate regardless of whether they have become affixed to the real estate.*

* * *

Section 2. The act is amended by adding sections to read:

Section 203.2. Limitation on Rates of Specific Taxes.—No taxes levied under the provisions of this act or 53 Pa.C.S. § 8402(c) (relating to scope and limitations) shall be levied by any political subdivision on admissions to automobile racing facilities with a seating capacity of over twenty-five thousand and a continuous race area of one mile or more in excess of the per centum collected as of January 1, 2002. The tax base upon which the tax shall be levied shall not exceed forty per centum of the cost of admission to an automobile racing facility.

Section 203.3. Prohibition on Certain Levies.—Notwithstanding the provisions of this act, the act of December 31, 1965 (P.L.1257, No.511), known as “The Local Tax Enabling Act,” or 53 Pa.C.S. § 8402(c) (relating to scope and limitations), no political subdivision shall levy, assess or collect a tax on admissions to ski facilities after December 1, 2002.

Section 3. All acts and parts of acts are repealed insofar as they are inconsistent with this act.

Section 4. The amendment of section 201(a) of the act shall apply to valuation for taxes levied for the calendar year or fiscal year beginning on or after January 1, 2002.

Section 5. This act shall take effect immediately.

APPROVED—The 4th day of October, A.D. 2002.

MARK S. SCHWEIKER