

## No. 677

## AN ACT

Amending the act of May 22, 1933 (P. L. 853), 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," providing for the assessment, valuation and taxation of certain mobile-homes or house trailers.

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

The General  
County Assess-  
ment Law.

Section 1. Subsection (a) of section 201, act of May 22, 1933 (P. L. 853), known as "The General County Assessment Law," amended July 16, 1957 (P. L. 954), is amended to read:

Subsection (a),  
section 201, act  
of May 22, 1933,  
P. L. 853,  
amended July  
16, 1957, P. L.  
954, further  
amended.

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, 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: 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.

\* \* \* \* \*

Act amended by  
adding a new  
section 203.1

Section 2. The act is amended by adding, after section 203, a new section to read:

*Section 203.1. Limitation Upon Taxation.—A mobile-home or house trailer upon which a real property tax is levied as provided by law shall not be subject to any tax not levied on other real property in the political subdivision, except that such property shall be deemed tangible personal property with respect to the act of March 6, 1956 (P. L. 1228), known as the "Selective Sales and Use Tax Act."*

Act amended by  
adding a new  
section 402.1.

Section 3. The act is amended by adding, after section 402, a new section to read:

*Section 402.1. Valuation of Mobilehomes or House Trailers.—It shall be the duty of the several elected and appointed assessors of the political subdivisions to assess, rate and value all mobilehomes and house trailers within their subdivisions according to the actual value thereof*

*and prices for which the same would separately bona fide sell. The land upon which such mobilehome or house trailer is located at the time of assessment shall be valued separately, and shall not include the value of the house trailer or mobilehome located thereon.*

Section 4. Subsections (b) and (c) of section 407 of the act are amended to read:

Subsections (b) and (c), section 407 of the act, amended.

Section 407. \* \* \*

(b) Statement of Conveyances to Be Furnished Assessors.—It shall be the duty of the county commissioners, or board for the assessment and revision of taxes, of such counties, upon receipt of such daily report from the office of the recorder of deeds, to keep the same on file in their office; and, prior to the making of the annual and of the triennial assessment, to deliver to the elected or appointed assessor or assessors of each city, borough, ward, town, township or district, before he shall enter upon the discharge of his duty as assessor of the real estate in his district, a statement or statements of all such deeds and conveyances of all such real estate within said district, together with all the information regarding the same as set forth in this section, to be used by such assessor or assessors in making the assessment in the name of the owners of the real estate and in ascertaining the value of such real estate.

*All mobilehome court operators which shall mean every person who leases land to two or more persons for the purpose of allowing such persons to locate thereon a mobilehome or house trailer which is subject to real property taxation shall maintain a record of all such leases which shall be opened for inspection at all reasonable times by the tax assessor of the political subdivision. As part of such record, the court operator shall note the arrival of each mobilehome or house trailer, the make or manufacturer thereof, the serial number, the number of occupants, their names and ages, and their last prior residence address. Each month the mobilehome court operator shall send a record to the tax assessor of the political subdivision of the arrivals and departures during the prior month of mobilehomes or house trailers on his land.*

(c) Land to Be Assessed in Name of Owner at Time of Assessment.—It shall be the duty of such assessor or assessors in such counties, in making the triennial assessment and the intermediate annual assessments, to ascertain the owner or owners of each tract, piece, parcel or lot of ground assessed, at the time of such assessment, and to assess the same in the name of the then owner or owners, as thus appears in such statement, unless to his personal knowledge there has been thereafter a change

in the ownership so that such tract, piece, parcel or lot of real estate shall be assessed in the name of the then owner or owners, *except that all mobilehomes or house trailers shall be assessed in the name of the then owner or owners of such mobilehome or house trailer, who shall be the person or persons named in the title of such mobilehome or house trailer irrespective of whether the title is issued by this State or another state.*

**Construction.**

Section 5. The provisions of this act shall not be construed to repeal any provision of the act of April 29, 1959 (P. L. 58), known as "The Vehicle Code."

APPROVED—The 23rd day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 678

AN ACT

Amending the act of May 21, 1943 (P. L. 571), 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 employes; 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," providing for the assessment, valuation and taxation of mobilehomes or house trailers.

The Fourth to Eighth Class County Assessment Law.

Subsection (a), section 201, act of May 21, 1943, P. L. 571, amended July 17, 1953, P. L. 464 and July 28, 1953, P. L. 703, further amended.

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), known as "The Fourth to Eighth Class County Assessment Law," amended July 17, 1953 (P. L. 464) and July 28, 1953 (P. L. 703), 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