

No. 198

AN ACT

SB 154

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," conforming language relating to certain exemptions to the language of the Constitution.

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

Section 1. Clauses (1), (2) and (8) of subsection (a) and subsections (b) and (c) of section 202, act of May 21, 1943 (P.L.571), known as "The Fourth to Eighth Class County Assessment Law," are amended to read:

Section 202. Exemptions from Taxation.—(a) The following property shall be exempt from all county, borough, town, township, road, poor, county institution district and school (except in cities) tax, to wit:

(1) All churches, meeting-houses or other **[regular]** *actual* places of *regularly* stated *religious* worship, with the ground thereto annexed necessary for the occupancy and enjoyment of the same.

(2) All *actual places of burial, including* burial grounds and all mausoleums, vaults, crypts or structures, intended to hold or contain the bodies of the dead **[not used or held for private or corporate profit]** *when used or held by a person or organization deriving no private or corporate profit therefrom and no substantial part of whose activity consists of selling personal property in connection therewith.*

* * *

(8) All real and personal property owned, occupied and used by any branch, post or camp of honorably discharged **[soldiers, sailors and marines]** *servicemen or servicewomen and actually and regularly used for benevolent, charitable or patriotic purposes.*

* * *

(b) Except as otherwise provided in clause (11), subsection (a) of this section, all property, real or personal, other than that which is **[in actual use and occupation]** *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.

(c) Except as otherwise provided in clause (10), subsection (a) of this section, all property, real and personal, **[in actual use and occupation]** *actually and regularly used and occupied* for the purposes specified in this section, shall be subject to taxation unless the person or persons, associations or corporation so using and occupying the same shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

APPROVED—The 22nd day of September, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 198.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive, flowing style.

Secretary of the Commonwealth.