

## No. 1986-23

## AN ACT

## HB 563

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 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," exempting all property owned by nonprofit fire companies, ambulance companies and rescue squads.

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

Section 1. Section 202(a) of the act of May 21, 1943 (P.L.571, No.254), known as The Fourth to Eighth Class County Assessment Law, is amended by adding a clause 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:

\* \* \*

*(14) Notwithstanding the provisions of subsection (b) nor any other provision of this act to the contrary, 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 and 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.*

\* \* \*

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 in 60 days.

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

DICK THORNBURGH