

No. 1995-49

AN ACT

HB 861

Amending the act of May 17, 1929 (P.L.1798, No.591), entitled "An act providing a fixed charge, payable by the Commonwealth, on lands acquired by the State and the Federal Government for forest reserves, or for the purpose of preserving and perpetuating a portion of the original forests of Pennsylvania, and preserving and maintaining the same as public places and parks; and the distribution of the same for county, school, township, and road purposes in the counties, school districts, and townships where such forests are located; and making an appropriation," increasing the amount paid by the Commonwealth; and providing for an annual charge for tax-exempt lands.

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

Section 1. Section 1 of the act of May 17, 1929 (P.L.1798, No.591), referred to as the Forest Reserves Municipal Financial Relief Law, amended February 24, 1984 (P.L.101, No.20), is amended to read:

Section 1. Be it enacted, &c., That (a) from and after the passage of this act, all lands heretofore or hereafter acquired by the Commonwealth, or by the Government of the United States, for forest reserves or for the purpose of preserving and perpetuating any portion of the original forests of Pennsylvania and preserving and maintaining the same as public places and parks, and which, by existing laws, are now exempt from taxation, and all lands and property heretofore or hereafter acquired for the purpose of conservation of water, or to prevent flood conditions, upon which a tax is imposed by existing laws payable by the Commonwealth, shall hereafter be subject to an annual charge of [~~twenty~~] *forty* cents per acre, for the benefit of the county in which said lands are located, [~~twenty~~] *forty* cents per acre for the benefit of the schools in the respective school districts in which such lands are located, and [~~twenty~~] *forty* cents per acre for the benefit of the township where such lands are located, which charge shall be payable by the Commonwealth. (b) Except as hereinafter provided, the annual charge payable by the Commonwealth on land acquired by the Government of the United States for forest reserves is to continue only until the receipts of money by treasurers and township supervisors of the said counties and school districts and townships in which national forest reserves are located, provided for in act of April twenty-seventh, one thousand nine hundred twenty-five, Pamphlet Laws, three hundred twenty-four, shall equal or exceed the amount paid by the Commonwealth in lieu of taxes. This subsection shall not apply to the annual charge per acre for the benefit of the county in which the land acquired by the Government of the United States for forest reserves is located for the years one thousand nine hundred fifty-three, one thousand nine hundred fifty-four, one thousand nine hundred fifty-five, one thousand nine

hundred fifty-six, and this subsection shall not apply to two and one-half cents of the annual charge per acre for the benefit of the county in which the land acquired by the Government of the United States for forest reserves is located for any year thereafter. The charges for the benefit of the county for these years shall be paid by the Commonwealth. All charges payable by the Commonwealth under the provisions of this act shall be paid on or before the first day of September of each year.

Section 2. The portion of any land owned by the Commonwealth which, pursuant to existing law, is exempt from taxation, including, but not limited to, land held as a forest reserve or for the purpose of preserving and perpetuating any portion of the original forests of the Commonwealth and preserving and maintaining the same as public places and parks, land acquired or used pursuant to the act of June 22, 1964 (Sp.Sess., P.L.131, No.8), known as the Project 70 Land Acquisition and Borrowing Act, or land administered pursuant to 34 Pa.C.S. (relating to game) which is leased at 90% or more of its fair market value for residential or commercial purposes other than for agricultural operations and which consists of 75 or more leased parcels of land shall be subject to an annual charge for the benefit of the county, local municipality and school district in which such lands are located equal to the tax which each of those taxing authorities would be entitled to collect on such leased parcels but for the Commonwealth's tax-exempt status.

Section 3. This act shall take effect July 1, 1995.

APPROVED—The 6th day of July, A.D. 1995.

THOMAS J. RIDGE