

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2006 Session of
1989

INTRODUCED BY CHADWICK, MORRIS, BARLEY, COHEN, JOHNSON,
FAIRCHILD, WASS, MERRY, FARGO, CARLSON, PHILLIPS,
E. Z. TAYLOR, TRELLO, SCHEETZ, LEE, GEIST, DISTLER, HERSHEY,
BELARDI AND BILLOW, OCTOBER 17, 1989

REFERRED TO COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
OCTOBER 17, 1989

AN ACT

1 Amending the act of December 19, 1974 (P.L.973, No.319),
2 entitled "An act prescribing the procedure under which an
3 owner may have land devoted to agricultural use, agricultural
4 reserve use, or forest reserve use, valued for tax purposes
5 at the value it has for such uses, and providing for
6 reassessment and certain interest payments when such land is
7 applied to other uses and making editorial changes," further
8 providing for the exemption from taxes of land conveyed to a
9 nonprofit corporation for the operation of a cemetery.

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

12 Section 1. Section 8 of the act of December 19, 1974
13 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest
14 Land Assessment Act of 1974, is amended by adding a subsection
15 to read:

16 Section 8. Determination of Amounts of Taxes When Use
17 Abandoned.--* * *

18 (e) Notwithstanding the provisions of subsection (a), no
19 roll-back taxes shall be due and no breach of a preferential
20 assessment shall be deemed to have occurred, if:

1 (1) the land transferred from a preferential assessment is
2 conveyed to a nonprofit corporation for use as a cemetery; and

3 (2) at least ten acres of land remain in the preferential
4 use after removal.

5 Any subsequent resale of any of the removed land for use other
6 than as a cemetery shall, however, subject the nonprofit
7 corporation to payment of roll-back taxes and interest due on
8 the entire tract of land removed.

9 Section 2. This act shall take effect in 60 days.