

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1303 Session of
1997

INTRODUCED BY MILLER, HERSHEY, CALTAGIRONE, B. SMITH, LEH,
ROHRER, MAITLAND, FLEAGLE, HERMAN, CHADWICK, HALUSKA, KREBS,
ARGALL, SHANER, FAIRCHILD, CARONE, BAKER, GODSHALL, WALKO,
ZIMMERMAN, RUBLEY, GEIST, CLARK, HENNESSEY, D. W. SNYDER,
WAUGH, EGOLF, YOUNGBLOOD, E. Z. TAYLOR, BARD, GRUPPO, SAYLOR,
ARMSTRONG, BENNINGHOFF, PLATTS, ITKIN, STEELMAN, STURLA,
PISTELLA, TANGRETTI AND TRELLO, APRIL 14, 1997

REFERRED TO COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
APRIL 14, 1997

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 tax determination upon abandonment.

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

11 Section 1. Section 8(e) of the act of December 19, 1974
12 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest
13 Land Assessment Act of 1974, added December 12, 1994 (P.L.942,
14 No.33), is amended to read:

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

17 (e) (1) Notwithstanding the provisions of subsection (a),
18 no roll-back taxes shall be due and no breach of a preferential

1 assessment shall be deemed to have occurred if:

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

4 [(ii)] at least ten acres of land remain in the preferential
5 use after removal[.]; or

6 (ii) the land transferred from a preferential assessment, or
7 an easement or a right-of-way in that land, is conveyed by grant
8 or donation to a nonprofit corporation and:

9 (A) the subject land does not exceed 20 feet in width;

10 (B) the subject land is used as a trail for nonmotorized
11 passive recreational use;

12 (C) the subject land is available to the public for use
13 without charge; and

14 (D) at least ten acres of land remain in the preferential
15 use after conveyance.

16 (2) A subsequent resale of any of the removed land for use
17 other than as a cemetery under paragraph (1)(i) or as a trail
18 under paragraph (1)(ii) shall subject the nonprofit corporation
19 to payment of roll-back taxes and interest due on the entire
20 tract of land removed.

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