

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 861 Session of
1995INTRODUCED BY HANNA, LYNCH, RUDY, JADLOWIEC, LLOYD AND HESS,
FEBRUARY 14, 1995AMENDMENTS TO SENATE AMENDMENTS, HOUSE OF REPRESENTATIVES,
JUNE 15, 1995

AN ACT

1 Amending the act of May 17, 1929 (P.L.1798, No.591), entitled
2 "An act providing a fixed charge, payable by the
3 Commonwealth, on lands acquired by the State and the Federal
4 Government for forest reserves, or for the purpose of
5 preserving and perpetuating a portion of the original forests
6 of Pennsylvania, and preserving and maintaining the same as
7 public places and parks; and the distribution of the same for
8 county, school, township, and road purposes in the counties,
9 school districts, and townships where such forests are
10 located; and making an appropriation," increasing the amount
11 paid by the Commonwealth; AND providing for an annual charge <—
12 for tax-exempt lands; ~~and further providing for timber, wood~~ <—
13 ~~products and gas and oil ground rentals and royalties.~~

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

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

20 Section 1. Be it enacted, &c., That (a) from and after the
21 passage of this act, all lands heretofore or hereafter acquired
22 by the Commonwealth, or by the Government of the United States,

1 for forest reserves or for the purpose of preserving and
2 perpetuating any portion of the original forests of Pennsylvania
3 and preserving and maintaining the same as public places and
4 parks, and which, by existing laws, are now exempt from
5 taxation, and all lands and property heretofore or hereafter
6 acquired for the purpose of conservation of water, or to prevent
7 flood conditions, upon which a tax is imposed by existing laws
8 payable by the Commonwealth, shall hereafter be subject to an
9 annual charge of [twenty] ~~thirty-three~~ FORTY cents per acre, for <—
10 the benefit of the county in which said lands are located,
11 [twenty] ~~thirty-three~~ FORTY cents per acre for the benefit of <—
12 the schools in the respective school districts in which such
13 lands are located, and [twenty] ~~thirty-three~~ FORTY cents per <—
14 acre for the benefit of the township where such lands are
15 located, which charge shall be payable by the Commonwealth. (b)
16 Except as hereinafter provided, the annual charge payable by the
17 Commonwealth on land acquired by the Government of the United
18 States for forest reserves is to continue only until the
19 receipts of money by treasurers and township supervisors of the
20 said counties and school districts and townships in which
21 national forest reserves are located, provided for in act of
22 April twenty-seventh, one thousand nine hundred twenty-five,
23 Pamphlet Laws, three hundred twenty-four, shall equal or exceed
24 the amount paid by the Commonwealth in lieu of taxes. This
25 subsection shall not apply to the annual charge per acre for the
26 benefit of the county in which the land acquired by the
27 Government of the United States for forest reserves is located
28 for the years one thousand nine hundred fifty-three, one
29 thousand nine hundred fifty-four, one thousand nine hundred
30 fifty-five, one thousand nine hundred fifty-six, and this

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

9 ~~Section 2. The act is amended by adding a section to read:~~ <—

10 ~~Section 3. Ten percent of all revenues received by the~~
11 ~~Pennsylvania Game Commission and the Department of Environmental~~
12 ~~Resources through the sale of timber and wood products, gas and~~
13 ~~oil ground rentals and royalties and all other rentals from~~
14 ~~lands acquired by the Commonwealth for the purposes enumerated~~
15 ~~in section 1, shall, within thirty days of receipt of the~~
16 ~~revenue, be paid to the treasurer of the county where the land~~
17 ~~from which the revenue is generated is located. After receiving~~
18 ~~the revenue, the county treasurer shall disburse forty percent~~
19 ~~of the revenue to the school district and thirty percent of the~~
20 ~~revenue to the township in which the revenue had been generated.~~
21 ~~The treasurer shall retain the remaining thirty percent for the~~
22 ~~benefit of the county.~~

23 Section 3 2. The portion of any land owned by the <—
24 Commonwealth which, pursuant to existing law, is exempt from
25 taxation, including, but not limited to, land held as a forest
26 reserve or for the purpose of preserving and perpetuating any
27 portion of the original forests of the Commonwealth and
28 preserving and maintaining the same as public places and parks,
29 land acquired or used pursuant to the act of June 22, 1964
30 (Sp.Sess., P.L.131, No.8), known as the Project 70 Land

1 Acquisition and Borrowing Act, or land administered pursuant to
2 34 Pa.C.S. which is leased at 90% or more of its fair market
3 value for residential or commercial purposes other than for
4 agricultural operations and which consists of 75 or more leased
5 parcels of land shall be subject to an annual charge for the
6 benefit of the county, local municipality and school district in
7 which such lands are located equal to the tax which each of
8 those taxing authorities would be entitled to collect on such
9 leased parcels but for the Commonwealth's tax-exempt status.

10 ~~Section 4. This act shall take effect as follows:~~ <—

11 ~~(1) The addition of section 3 of the act shall take~~
12 ~~effect July 1, 1996.~~

13 ~~(2) This section shall take effect immediately.~~

14 ~~(3) The remainder of this act shall take effect July 1,~~
15 ~~1995.~~

16 SECTION 3. THIS ACT SHALL TAKE EFFECT JULY 1, 1995. <—