

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 945 Session of 2015

INTRODUCED BY FONTANA AND SCHWANK, JULY 10, 2015

REFERRED TO FINANCE, JULY 10, 2015

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
 2 Consolidated Statutes, in consolidated county assessment,
 3 further providing for exemptions from taxation.

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

6 Section 1. Section 8812(a) of Title 53 of the Pennsylvania
 7 Consolidated Statutes is amended by adding a paragraph to read:
 8 § 8812. Exemptions from taxation.

9 (a) General rule.--The following property shall be exempt
 10 from all county, city, borough, town, township, road, poor,
 11 county institution district and school real estate taxes:

12 * * *

13 (16) All property owned by an entity that is organized
 14 under section 501(c)(3) of the Internal Revenue Code of 1986
 15 (Public Law 99-514, 26 U.S.C. § 501(c)(3)) as a conservancy
 16 that has the primary function to preserve open space, natural
 17 areas or wildlife. In addition to any land owned by the
 18 conservancy, all buildings, enterprises and improvements
 19 within the grounds or annexed to the grounds that are

1 necessary for the conservancy's occupation and use and are
2 founded, endowed and maintained by the conservancy if all of
3 the following apply:

4 (i) The revenue derived by the entity is applied to
5 support the conservancy and increase the efficiency and
6 facilities of the conservancy, the repair and the
7 necessary increase of grounds and buildings of the
8 conservancy and for no other purpose.

9 (ii) The property of the conservancy is necessary to
10 and actually used for the principal purpose of the
11 institution and not used in such a manner as to compete
12 with any commercial enterprise.

13 * * *

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