

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1117 Session of
1991

INTRODUCED BY LEVDANSKY, BILLOW, TELEK, CAPPABIANCA, VROON,
PESCI, BUNT, KRUSZEWSKI, DALEY, SALOOM AND E. Z. TAYLOR,
APRIL 10, 1991

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 10, 1991

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 defining "forest reserve" to require public access with
9 certain limitations; and further providing for roll-back
10 taxes.

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

13 Section 1. The definition of "forest reserve" in section 2
14 of the act of December 19, 1974 (P.L.973, No.319), known as the
15 Pennsylvania Farmland and Forest Land Assessment Act of 1974, is
16 amended to read:

17 Section 2. Definitions.--As used in this act, the following
18 words and phrases shall have the meanings ascribed to them in
19 this section unless the context obviously otherwise requires:

20 * * *

21 "Forest reserve." Land, ten acres or more, stocked by forest

1 trees of any size and capable of producing timber or other wood
2 products which is open to the public, free of any charge, for
3 outdoor recreation including hunting or the enjoyment of scenic
4 or natural beauty. Owners of forest reserve land shall have the
5 power to restrict public access to certain designated areas to
6 protect young trees and to prohibit any access by motor
7 vehicles, ATV's, snowmobiles or other means of transport.

8 * * *

9 Section 2. Section 6(a) of the act, amended March 24, 1980
10 (P.L.45, No.15), is amended to read:

11 Section 6. Separation, Split-off or Transfer.--(a) The
12 split-off of a part of the land which is being valued, assessed
13 and taxed under this act for a use other than agricultural or
14 agricultural reserve or forest reserve shall, except when the
15 split-off occurs through condemnation, subject the land so
16 divided and the entire parcel from which the land was divided to
17 liability for the roll-back taxes as set forth in section 8 of
18 this act except as provided in this subsection and subsection
19 (b). A restriction on public hunting imposed by the owner on
20 forest reserve land shall constitute a split-off of the land
21 where public hunting is so restricted. That portion of the land
22 where hunting is so restricted shall be subject to the roll-back
23 taxes as set forth in section 8 unless the owner of this land,
24 within sixty days from the imposition of public hunting,
25 notifies the county assessment office in writing of his
26 intention to withdraw from the provisions of this act. The
27 county shall then enter into an agreement with the landowner
28 indicating the new assessment.

29 * * *

30 Section 3. The amendment of section 2 of the act shall apply

1 to all persons who have received preferential tax assessments
2 for forest reserves prior to the effective date of this section,
3 as well as to all new applicants.

4 Section 4. This act shall take effect in 60 days.