

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, TRELLO, STERN, COY AND ROSS,
APRIL 14, 1997

AS REPORTED FROM COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
HOUSE OF REPRESENTATIVES, AS AMENDED, MAY 6, 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)~~ 8(B) AND (E) of the act of December <—
12 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland
13 and Forest Land Assessment Act of 1974, AMENDED OR added <—
14 December 12, 1994 (P.L.942, No.33), ~~is~~ ARE amended to read: <—

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

17 (B) UNPAID ROLL-BACK TAXES SHALL BE A LIEN UPON THE PROPERTY <—

1 COLLECTIBLE IN THE MANNER PROVIDED BY LAW FOR THE COLLECTION OF
2 DELINQUENT TAXES. ROLL-BACK TAXES SHALL BECOME DUE ON THE DATE
3 OF CHANGE OF USE, OR ANY OTHER TERMINATION OF PREFERENTIAL
4 ASSESSMENT AND SHALL BE PAID BY THE OWNER OF THE LAND AT THE
5 TIME OF CHANGE IN USE, OR ANY OTHER TERMINATION OF PREFERENTIAL
6 ASSESSMENT, TO THE COUNTY TREASURER OR TO THE TAX CLAIM BUREAU,
7 AS THE CASE MAY BE, WHOSE RESPONSIBILITY IT SHALL BE TO MAKE
8 PROPER DISTRIBUTION OF THE TAXES AND INTEREST TO THE TAXING
9 BODIES WHEREIN THE PROPERTY IS LOCATED. NOTHING IN THIS SECTION
10 SHALL BE CONSTRUED TO REQUIRE THE TAXING BODY OF A TAXING
11 DISTRICT IN WHICH LAND ENROLLED IN PREFERENTIAL USE IS SITUATED
12 TO ACCEPT THE ROLL-BACK TAXES AND ACCRUED INTEREST DUE AND
13 PAYABLE TO THAT TAXING DISTRICT IF THE PREFERENTIAL USE IS
14 ABANDONED FOR THE PURPOSE OF GRANTING OR DONATING SUCH LAND TO:

- 15 (1) A SCHOOL DISTRICT;
- 16 (2) A MUNICIPALITY;
- 17 (3) A COUNTY;
- 18 (4) A VOLUNTEER FIRE COMPANY;
- 19 (5) A VOLUNTEER AMBULANCE SERVICE; [OR]
- 20 (6) A NOT-FOR-PROFIT CORPORATION, TAX EXEMPT UNDER SECTION

21 501(C)(3) OF THE INTERNAL REVENUE CODE OF 1954 (68A STAT. 3, 26
22 U.S.C. § 501(C)(3)), PROVIDED THAT, PRIOR TO ACCEPTING OWNERSHIP
23 OF THE LAND, SUCH CORPORATION ENTERS INTO AN AGREEMENT WITH THE
24 MUNICIPALITY WHEREIN THE SUBJECT LAND IS LOCATED GUARANTEEING
25 THAT IT WILL BE USED EXCLUSIVELY FOR RECREATIONAL PURPOSES, ALL
26 OF WHICH SHALL BE AVAILABLE TO THE GENERAL PUBLIC FREE OF
27 CHARGE. IN THE EVENT THE CORPORATION CHANGES THE USE OF ALL OR A
28 PORTION OF THE LAND OR CHARGES ADMISSION OR ANY OTHER FEE FOR
29 THE USE OR ENJOYMENT OF THE FACILITIES, THE CORPORATION SHALL
30 IMMEDIATELY BECOME LIABLE FOR ALL ROLL-BACK TAXES AND ACCRUED

1 INTEREST PREVIOUSLY FORGIVEN PURSUANT HERETO[.]; OR

2 (7) A CHURCH, MEETING HOUSE, SYNAGOGUE OR OTHER FACILITY OR
3 PLACE USED REGULARLY FOR RELIGIOUS WORSHIP OR OTHER RELIGIOUS
4 PURPOSES.

5 * * *

6 (e) (1) Notwithstanding the provisions of subsection (a),
7 no roll-back taxes shall be due and no breach of a preferential
8 assessment shall be deemed to have occurred if:

9 (i) the land transferred from a preferential assessment is
10 conveyed to a nonprofit corporation for use as a cemetery[;] and
11 [(ii)] at least ten acres of land remain in the preferential
12 use after removal[.]; or

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

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

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

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

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

23 (2) A subsequent resale OR CHANGE IN USE of any of the <—
24 removed land for use other than as a cemetery under paragraph
25 (1)(i) or as a trail under paragraph (1)(ii) shall subject the
26 nonprofit corporation to payment of roll-back taxes and interest
27 due on the entire tract of land removed.

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