

TREES - PLANTING FOR PUBLIC BENEFIT
Act of Apr. 20, 1905, P.L. 246, No. 179
AN ACT

Cl. 53

To encourage the planting and the maintaining of sprout forest- and timber-trees, and providing that those who thus aid shall be exempt from taxation; defining the duties of the township assessor of taxes, and penalties for violation of this act.

Section 1. Be it enacted, &c., That in consideration of the public benefit to be derived from the planting and cultivation of forest or timber-trees, the owner or owners of any land or lands in this Commonwealth who shall plant the same with forest or timber-trees, in number not less than three hundred to the acre, shall have a rebate in his or her or its taxes, to the amount of eighty per centum thereof, thereon, for a period of thirty-five years: Provided, That such rebate shall not amount to more than forty-five cents per acre; said period of exemption to be counted from the time the said land or lands shall have been planted with forest or timber-trees, as aforesaid; or from the time it may have been necessary to replant the same, as aforesaid, by reason of destruction from fire; and the rebate herein provided for shall be calculated and allowed by the tax-collector.

Section 2. The owner or owners of any land or lands in this Commonwealth who shall maintain upon said land or lands sprout forest or timber-trees, in number not less than three hundred to the acre, shall be entitled to and receive the rebate of taxes as provided in section one; said period of exemption to be counted from the time the said land or lands shall have been so maintained with sprout forest or timber-trees, or from the time that said sprout forest or timber-trees may have been destroyed by fire.

Section 3. Upon any tract or tracts selected as a forest reservation, in accordance with sections numbers one and two of this act, which contain fifty or less original forest-trees on each acre, the owner or owners may plant a sufficient number of trees which shall make up not less than the required three hundred trees to the acre, and the same shall become subject to this act, in accordance with sections numbers one and two.

Section 4. No land owner or owners shall receive the benefit of this act who shall permit cattle, horses, sheep, hogs, or goats to pasture upon such reservation or reservations, until at least two hundred trees upon each acre of said tract are four or more inches in diameter two feet from the surface of the land.

Section 5. It shall be the duty of the township assessor of taxes to personally examine the various forest reservations, and, if found necessary, to demand of the owner or owners, or their agent thereof, to subscribe under oath that the land is maintained under the conditions of this act; and to return to the county commissioners the number of acres so maintained, and the time from which the land has been so maintained; and also to make a duplicate return of the same data to the State Forestry

Commission.

Section 6. Any assessor who shall knowingly and wilfully accept and make a fraudulent return, or any owner or agent who shall knowingly and wilfully make any fraudulent return to the assessor, shall be liable to a fine of not more than five hundred dollars, or imprisonment of not more than one year, or either or both, at the discretion of the court.

Provided, however, That the provisions of this act shall not be construed so as to exempt from taxation more than five hundred acres, owned by any one person or body corporate, or limited copartnership or association.