

FOREST LAND, TAXATION OF
Act of Jun. 5, 1913, P.L. 405, No. 269
AN ACT

Cl. 32

To provide for the assessment and taxation of auxiliary forest reserves, and the collection, distribution and use of the taxes collected therefrom.

Section 1. (1 repealed May 22, 1933, P.L.853, No.155)

Section 2. (2 repealed May 22, 1933, P.L.853, No.155)

Section 3. Whenever timber, on land which is included in the class of land known as auxiliary forest reserves, is about to be harvested, the then owner of the timber on said land shall give a bond to the county treasurer in twenty per centum of the amount of the estimated value of the timber to be harvested, and to be approved by the court of the county, conditioned to pay to the county treasurer, within ninety days after harvesting, ten per centum of the value of the trees immediately at and before the time of harvesting; which amount shall be ascertained by statement and return, under oath or affirmation, furnished in triplicate, one to the county commissioners, one to the county treasurer, and one to the commission, immediately after harvesting, by the then owner of the land, setting forth said value; which sum thus paid shall be divided and distributed by the county treasurer of each county--to the county, and to the poor district, the road district, and the school district of the township in which the auxiliary reserve is situate, pro rata, based upon the last assessed millage of taxation for county, poor, road, and school purposes within said taxing district.

Such sum of money when ascertained to be due as a tax by the filing of the foregoing statement and return, under oath, and, as hereinbefore provided, directed to be paid to the county treasurer by the owner of an auxiliary forest reserve, shall, from the time of such filing, be and remain a lien upon the land of such owner until payment shall have been made: And be it further provided, That all moneys received by the boards of supervisors shall be appropriated exclusively to the opening, maintenance, and repair of the public roads now or hereafter passing through or into said auxiliary forest reserves, or upon which said reserves now or hereafter may abut; and, in the event that no public highways pass through or into said reserves, or none of said reserves abut on such highways, then said moneys shall be used for general township road purposes.

Section 4. Should the county commissioners be dissatisfied with the return made, as hereinbefore provided in section three hereof, the court of common pleas of the proper county, on petition of the commissioners, shall appoint a board of three appraisers, who shall go upon the land in question, estimate the quantity and value of the trees immediately at and before the time of harvesting, and make a return thereof to the court, which said return shall then be made the basis upon which each owner shall make payment to the respective county treasurers, unless changed upon appeal. The said appraisers shall be duly

sworn or affirmed before entering upon their work, and either party, if dissatisfied with the report of the appraisers, shall have right of appeal to the court of common pleas of the county, within ten days after such report shall be filed and notice thereof given the owner. The said appraisers shall be allowed their expenses and a compensation to be fixed by the court, both to be paid by the county commissioners.

Section 5. In case of the removal of said lands from the class known as auxiliary forest reserves, prior to the maturity of the timber, and without payment of the tax of ten per centum of the value thereof, as provided in section three of this act, the county commissioners shall, on notice from the commission, ascertain the amount of the taxes which would have been paid by the said owner on the original assessment, before the reduction provided for in section two of this act, adding legal interest from the date when each tax payment would have become delinquent. The said commissioners shall likewise ascertain the amount of taxes which have actually been paid upon the land in question, adding legal interest upon all such payments from the date when paid, and certify the result thereof to the county treasurer, who shall then proceed, in the manner provided for the collection of county taxes under general laws, to recover from such owner the difference between the two amounts, with costs. Such difference, so ascertained to be due as tax as aforesaid, shall be and remain a lien upon the land of such owner until payment shall have been made.

If such land shall be so removed from said class after the due cutting of a matured crop and the payment of tax thereon, the owner shall, in that case, not be liable for such past assessment; but the land shall thereafter be liable to assessment and tax as all other land not classed as auxiliary forest reserves.