

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 118 Session of
1997INTRODUCED BY GODSHALL, COY, BUNT, BARD, FICHTER, SATHER AND
BELFANTI, JANUARY 29, 1997AS REPORTED FROM COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
HOUSE OF REPRESENTATIVES, AS AMENDED, APRIL 29, 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 preferential assessments AND FOR DETERMINATIONS <—
9 OF AMOUNTS OF TAXES WHEN USE ABANDONED.

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

12 Section 1. Section 4(d) of the act of December 19, 1974
13 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest
14 Land Assessment Act of 1974, amended May 9, 1984 (P.L.234,
15 No.51), is amended and the section is amended by adding a
16 subsection to read:

17 Section 4. Applications for Preferential Assessments.--* * *

18 (d) The approved application for preferential assessment
19 shall be recorded by the county board for assessment appeals in
20 the office of the recorder of deeds for the county in a
21 preferential assessment docket. A breach of the preferential

1 assessment shall also be recorded by the county board for
2 assessment appeals in the office of the recorder of deeds. The
3 recorder shall charge a fee for the recordings in accordance
4 with the acts relating to the imposition of fees by recorders of
5 deeds. The recorder of deeds may not impose a fee unless an
6 application for a preferential assessment is approved by the
7 county board for assessment appeals. The fee for recording the
8 breach of the preferential assessment shall be added onto the
9 total of the roll-back taxes due and shall be paid by the owner
10 of the property.

11 (e) The county board for assessment appeals may impose a fee
12 for processing applications for preferential assessment of no
13 more than fifty dollars (\$50).

14 SECTION 2. SECTION 8(B) OF THE ACT, AMENDED DECEMBER 12,
15 1994 (P.L.942, NO.133), IS AMENDED TO READ:

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16 SECTION 8. DETERMINATION OF AMOUNTS OF TAXES WHEN USE
17 ABANDONED.--* * *

18 (B) UNPAID ROLL-BACK TAXES SHALL BE A LIEN UPON THE PROPERTY
19 COLLECTIBLE IN THE MANNER PROVIDED BY LAW FOR THE COLLECTION OF
20 DELINQUENT TAXES. ROLL-BACK TAXES SHALL BECOME DUE ON THE DATE
21 OF CHANGE OF USE, OR ANY OTHER TERMINATION OF PREFERENTIAL
22 ASSESSMENT AND SHALL BE PAID BY THE OWNER OF THE LAND AT THE
23 TIME OF CHANGE IN USE, OR ANY OTHER TERMINATION OF PREFERENTIAL
24 ASSESSMENT, TO THE COUNTY TREASURER OR TO THE TAX CLAIM BUREAU,
25 AS THE CASE MAY BE, WHOSE RESPONSIBILITY IT SHALL BE TO MAKE
26 PROPER DISTRIBUTION OF THE TAXES AND INTEREST TO THE TAXING
27 BODIES WHEREIN THE PROPERTY IS LOCATED. NOTHING IN THIS SECTION
28 SHALL BE CONSTRUED TO REQUIRE THE TAXING BODY OF A TAXING
29 DISTRICT IN WHICH LAND ENROLLED IN PREFERENTIAL USE IS SITUATED
30 TO ACCEPT THE ROLL-BACK TAXES AND ACCRUED INTEREST DUE AND

PAYABLE TO THAT TAXING DISTRICT IF THE PREFERENTIAL USE IS
ABANDONED FOR THE PURPOSE OF GRANTING OR DONATING SUCH LAND TO:

(1) A SCHOOL DISTRICT;

(2) A MUNICIPALITY;

(3) A COUNTY;

(4) A VOLUNTEER FIRE COMPANY;

(5) A VOLUNTEER AMBULANCE SERVICE; [OR]

(6) A NOT-FOR-PROFIT CORPORATION, TAX EXEMPT UNDER SECTION
501(C)(3) OF THE INTERNAL REVENUE CODE OF 1954 (68A STAT. 3, 26
U.S.C. § 501(C)(3)), PROVIDED THAT, PRIOR TO ACCEPTING OWNERSHIP
OF THE LAND, SUCH CORPORATION ENTERS INTO AN AGREEMENT WITH THE
MUNICIPALITY WHEREIN THE SUBJECT LAND IS LOCATED GUARANTEEING
THAT IT WILL BE USED EXCLUSIVELY FOR RECREATIONAL PURPOSES, ALL
OF WHICH SHALL BE AVAILABLE TO THE GENERAL PUBLIC FREE OF
CHARGE. IN THE EVENT THE CORPORATION CHANGES THE USE OF ALL OR A
PORTION OF THE LAND OR CHARGES ADMISSION OR ANY OTHER FEE FOR
THE USE OR ENJOYMENT OF THE FACILITIES, THE CORPORATION SHALL
IMMEDIATELY BECOME LIABLE FOR ALL ROLL-BACK TAXES AND ACCRUED
INTEREST PREVIOUSLY FORGIVEN PURSUANT HERETO[.]; OR

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

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Section ~~2~~ 3. This act shall take effect in 60 days.

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