No. 1980-32

AN ACT

HB 805

Amending the act of May 17, 1929 (P.L.1798, No.591), entitled "An act providing a fixed charge, payable by the Commonwealth, on lands acquired by the State and the Federal Government for forest reserves, or for the purpose of preserving and perpetuating a portion of the original forests of Pennsylvania, and preserving and maintaining the same as public places and parks; and the distribution of the same for county, school, township, and road purposes in the counties, school districts, and townships where such forests are located; and making an appropriation," increasing the amount of money paid by the Commonwealth and making an appropriation.

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

Section 1. Section 1, act of May 17, 1929 (P.L.1798, No.591), referred to as the Forest Reserves Municipal Financial Relief Law, amended August 1, 1963 (P.L.457, No.243), is amended to read:

Section 1. Be it enacted, &c., That (a) from and after the passage of this act, all lands heretofore or hereafter acquired by the Commonwealth, or by the Government of the United States, for forest reserves or for the purpose of preserving and perpetuating any portion of the original forests of Pennsylvania and preserving and maintaining the same as public places and parks, and which, by existing laws, are now exempt from taxation, and all lands and property heretofore or hereafter acquired for the purpose of conservation of water, or to prevent flood conditions, upon which a tax is imposed by existing laws payable by the Commonwealth, shall hereafter be subject to an annual charge of [eight] thirteen cents per acre, for the benefit of the county in which said lands are located, [eight] thirteen cents per acre for the benefit of the schools in the respective school districts in which such lands are located, and [four] thirteen cents per acre for the benefit of [the roads in] the township where such lands are located, which charge shall be payable by the Commonwealth. (b) Except as hereinafter provided, the annual charge payable by the Commonwealth on land acquired by the Government of the United States for forest reserves is to continue only until the receipts of money by treasurers and township supervisors of the said counties and school districts and townships in which national forest reserves are located, provided for in act of April twenty-seventh, one thousand nine hundred twenty-five, Pamphlet Laws, three hundred twenty-four, shall equal or exceed the amount paid by the Commonwealth in lieu of taxes. This subsection shall not apply to the annual charge per acre for the benefit of the county in which the land acquired by the Government of the United States for forest reserves is located for the years one thousand nine hundred fifty-three, one thousand nine hundred fifty-four, one

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thousand nine hundred fifty-five, one thousand nine hundred fifty-six, and this subsection shall not apply to two and one-half cents of the annual charge per acre for the benefit of the county in which the land acquired by the Government of the United States for forest reserves is located for any year thereafter. The charges for the benefit of the county for these years shall be paid by the Commonwealth. All charges payable by the Commonwealth under the provisions of this act shall be paid on or before the first day of September of each year.

Section 2. The sum of \$371,000, or as much thereof as may be necessary, is hereby appropriated to the Department of Environmental Resources for payment of annual fixed charges in lieu of taxes to counties, school districts and townships on forest lands. This appropriation shall be in addition to the funds appropriated to the Department of Environmental Resources in the "General Appropriation Act of 1979," for the same purposes.

Section 3. This act shall take effect immediately and shall be retroactive to July 1, 1979.

APPROVED—The 6th day of April, A. D. 1980.

DICK THORNBURGH