CHAPTER 607. PROJECT 70 PROCEDURES FOR REQUESTING IN LIEU OF TAX PAYMENTS

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Authority

The provisions of this Chapter 607 issued under the Project 70 Land Acquisition and Borrowing Act (72 P. S. §§ 3946.1—3946.22), unless otherwise noted.

Source

The provisions of this Chapter 607 adopted August 6, 1969, unless otherwise noted.

GENERAL PROVISIONS

§ 607.1. Purpose.

If Project 70 property is acquired by this Commonwealth it reduces the tax base of the particular political subdivision or school district. To compensate for this loss the General Assembly of the Commonwealth has provided for in lieu of tax payments. Local government requests for such in lieu of tax payments shall be initiated through the Board and thus to the Department of Environmental Resources Waters of the Commonwealth for determining the actual in lieu of tax payments, as provided in section 19 of the act (72 P. S. § 3946.19).

§ 607.2. Definitions.

The following words and terms, when used in this chapter, have the following meanings, unless the context clearly indicates otherwise:


§ 607.11. Submission of resolution of taxing body.

(a) Each local taxing body shall request the required Project 70 market value certifications by submitting to the State Tax Equalization Board, Box 1294, Harrisburg, Pennsylvania 17108, in duplicate, the resolution of the taxing body affirming such request.

(b) This resolution shall include the following information:

(1) The name of the local taxing body making the request, such as the board of county commissioners, township commissioners, township supervisors, school directors, city, borough or town council.

(2) The date, grantor, identification, location, acres and county assessed valuation of each parcel of property acquired by the Commonwealth.

(3) The year of the county tax assessment rolls in which the acquired property was first removed from the tax rolls.

(4) The county assessed valuation of the remaining taxable real estate base of the political subdivision or school district making the request.

(5) The real property tax millage rate of the taxing body for the year property was removed from the tax rolls.

(c) It is important that the information for each parcel of acquired property as contained in the resolution of the local taxing body agree with the information in the files of the Department of Environmental Resources, the Game Commission, and the Fish and Boat Commission of the Commonwealth. Otherwise, unnecessary delays shall occur in expediting the request of the local taxing body.