

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 379

Session of
1975

INTRODUCED BY MESSRS. LINCOLN, BURNS, SHUPNIK, PANCOAST,
S. E. HAYES JR., ZORD, BITTLE, E. H. SMITH, PITTS AND
LETTERMAN, FEBRUARY 11, 1975

AS RE-REPORTED FROM THE COMMITTEE ON APPROPRIATIONS, AS AMENDED,
HOUSE OF REPRESENTATIVES, JUNE 10, 1975

AN ACT

1 Amending the act of December 19, 1974 (No.319), entitled "An act
2 prescribing the procedure under which an owner may have land
3 devoted to agricultural use, agricultural reserve use, or
4 forest reserve use, valued for tax purposes at the value it
5 has for such uses, and providing for reassessment and certain
6 interest payments when such land is applied to other uses and
7 making editorial changes," requiring the State Tax
8 Equalization Board to consider preferential use assessments
9 for school subsidy purposes.

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

12 Section 1. Subsection (c) of section 5, act of December 19,
13 1974 (No.319), known as the "Pennsylvania Farmland and Forest
14 Land Assessment Act of 1974," is amended to read:

15 Section 5. Responsibilities of the County Assessor.--* * *

16 (c) The preferential use assessments granted under this act
17 shall [not] be considered by the State Tax Equalization Board in
18 determining the market value of taxable real property for school
19 subsidy purposes. THE STATE TAX EQUALIZATION BOARD SHALL NOT
20 REFLECT THE INDIVIDUAL SCHOOL DISTRICT MARKET VALUE DECREASE AS

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- 1 IT RELATES TO AGRICULTURAL LAND WHEN CERTIFYING THE STATEWIDE
- 2 MARKET VALUE TO THE DEPARTMENT OF EDUCATION.
- 3 Section 2. This act shall take effect immediately.