

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 667 Session of
2007

INTRODUCED BY SONNEY, BAKER, BENNINGHOFF, CAPPELLI, CREIGHTON,
CURRY, J. EVANS, EVERETT, GEIST, GODSHALL, HENNESSEY,
MCILHATTAN, MILLARD, R. MILLER, RAPP, REICHLEY, ROHRER,
R. STEVENSON, YOUNGBLOOD AND GIBBONS, MARCH 9, 2007

REFERRED TO COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
MARCH 9, 2007

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,"
8 providing for removal of land from preferential assessment
9 and for continuation of preferential assessments.

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

12 Section 1. The act of December 19, 1974 (P.L.973, No.319),
13 known as the Pennsylvania Farmland and Forest Land Assessment
14 Act of 1974, is amended by adding sections to read:

15 Section 8.1. Removal of Land From Preferential Assessment.--

16 (a) A landowner receiving preferential assessment under this
17 act may remove land from preferential assessment if:

18 (1) the landowner notifies in writing the county assessor on
19 or before June 1 of the year immediately preceding the tax year
20 for which the removal is requested;

1 (2) the entire tract or tracts enrolled on a single
2 application for preferential assessment is removed from
3 preferential assessment; and

4 (3) the landowner pays rollback taxes on the entire tract or
5 tracts as provided for in section 5.1.

6 (b) A landowner receiving preferential assessment under this
7 act may remove land from preferential assessment without penalty
8 if a statutory change becomes effective which results in an
9 increase in the total use value assessment as established in
10 section 4.2 and:

11 (1) the landowner notifies in writing the county assessor
12 within one year of the effective date of any such statutory
13 change and on or before June 1 of the year immediately preceding
14 the tax year for which the removal is requested; and

15 (2) the entire tract or tracts enrolled under a single
16 application for preferential assessment is removed.

17 (c) In no event shall a county assessor change the assessed
18 value of a tract or the tax payable on a tract at a time other
19 than at the beginning of a tax year.

20 (d) Land removed from preferential assessment under the
21 provisions of this subsection shall not be eligible to be
22 subsequently reenrolled in preferential assessment by the same
23 landowner.

24 Section 8.2. Continuation of Preferential Assessment Under
25 Certain Circumstances.--If a statutory change becomes effective
26 which causes an enrolled tract to no longer meet the eligibility
27 requirements of this act, no breach of preferential assessment
28 shall be deemed to have occurred; and no roll-back taxes or
29 other penalties shall be imposed if the tract continues to meet
30 the terms of eligibility for preferential assessment which were

1 effective at the time of initial or amended enrollment. The
2 tract shall continue to receive preferential assessment under
3 the terms of preferential assessment applicable to the tract at
4 the time the office of the recorder of deeds for the county last
5 recorded a preferential assessment docket for the tract.

6 Section 2. This act shall take effect in 60 days.