

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 660 Session of 2009

INTRODUCED BY SONNEY, EVERETT, BAKER, J. EVANS, GIBBONS,
GODSHALL, GOODMAN, HORNAMAN, MILLER, RAPP, REICHLEY, ROHRER,
SIPTROTH, STEVENSON AND GEIST, FEBRUARY 27, 2009

REFERRED TO COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS, FEBRUARY
27, 2009

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 by
19 June 1 of the year immediately preceding the tax year for which
20 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 the statutory change
13 and by June 1 of the year immediately preceding the tax year for
14 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 may 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 this
21 section shall not be eligible to be subsequently reenrolled in
22 preferential assessment by the same landowner.

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

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

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