

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 228

Session of
1979

INTRODUCED BY M. H. GEORGE, WEIDNER, GALLAGHER, YAHNER, WENGER,
STUBAN, COLE, BURNS, WILSON, J. L. WRIGHT, JR., FRYER AND
RODGERS, FEBRUARY 12, 1979

REFERRED TO COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
FEBRUARY 12, 1979

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," further
8 providing for duties of the county assessor, preferential
9 assessment forms and separation or split-off of certain land.

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

12 Section 1. Subsection (a) of section 4, subsection (a) of
13 section 6 and subsection (c) of section 8, act of December 19,
14 1974 (P.L.973, No.319), known as the "Pennsylvania Farmland and
15 Forest Land Assessment Act of 1974," are amended to read:

16 Section 4. Applications for Preferential Assessments.--* * *

17 (c) There shall be uniform application forms for
18 preferential assessment in all counties. Such application forms
19 shall be developed by the Department of Agriculture. In addition
20 to the information which the Department of Agriculture shall

1 deem appropriate, the following statement shall be included:

2 "The applicant for preferential assessment hereby agrees, if
3 his application is approved for preferential assessment, to
4 submit thirty days notice to the county assessor of a proposed
5 change in use of the land[, a split-off of a portion of the
6 land, or a conveyance of the land]".

7 Section 6. Separation or Split-off.--(a) Separation or
8 split-off either by conveyance or other action of the owner of
9 such land of a part of the land which is being valued, assessed
10 and taxed under this act [either by conveyance or other action
11 of the owner of such land] for a use other than agricultural or
12 agricultural reserve or forest reserve shall, except when the
13 separation occurs through condemnation, subject the land so
14 separated and the entire parcel from which the land was
15 separated to liability for the roll-back taxes as set forth in
16 section 8 of this act except as provided in subsection (b).

17 * * *

18 Section 8. Determination of Amounts of Taxes When Use
19 Abandoned.--* * *

20 (c) Within five working days after receipt of a notice from
21 the owner of a property, which is preferentially assessed, of a
22 proposed change in the use of the land, [a split-off of a
23 portion of the land, or a conveyance of the land,] as provided
24 for under section 4(c), the county assessor shall:

25 (1) Calculate by years the total of all roll-back taxes due
26 at the time of change and shall notify the property owner of
27 such amounts. In the case of a conveyance of all or part of said
28 land, he shall notify the prospective buyer, if known, of such
29 amounts.

30 (2) With respect to the roll-back taxes for the current

1 year, he shall notify the taxing bodies of the district in which
2 the property is located of the additional amount of assessment
3 upon which taxes shall be levied and collected. In the case of
4 county property taxes, he shall notify the tax collector of the
5 appropriate district of additional county tax to be collected.

6 (3) With respect to roll-back taxes for years prior to the
7 current year which the assessor has determined to be due, he
8 shall file a claim for such amounts with the tax claim bureau or
9 the county treasurer, as the case may be, which upon said filing
10 shall constitute a lien having the same force and effect as if
11 filed by the taxing bodies.

12 Section 2. This act shall take effect immediately.