

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2677 Session of
1990

INTRODUCED BY BROUJOS, BORTNER, LEVDANSKY, B. SMITH, JACKSON,
STEIGHNER, COY, TIGUE, NOYE, FARGO, YANDRISEVITS, MELIO,
TRELLO, PISTELLA, CALTAGIRONE, STABACK, TRICH, LAUGHLIN,
JAROLIN, BILLOW, MIHALICH, GAMBLE, RUDY, CIVERA, VEON, LLOYD
AND CORRIGAN, JUNE 13, 1990

REFERRED TO COMMITTEE ON GAME AND FISHERIES, JUNE 13, 1990

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 that forest reserve land must be open to public
9 hunting to qualify for preferential assessment.

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

12 Section 1. Section 3(a) of the act of December 19, 1974
13 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest
14 Land Assessment Act of 1974, is amended to read:

15 Section 3. Land Devoted to Agricultural Use, Agricultural
16 Reserve, and/or Forest Reserve, Woodlots.--(a) For general
17 property tax purposes, the value of land which is presently
18 devoted to agricultural use, agricultural reserve, and/or forest
19 reserve shall on application of the owner and approval thereof
20 as hereinafter provided be that value which such land has for

1 its particular use if it also meets the following conditions:

2 (1) Land presently devoted to agricultural use: Such land
3 was devoted to agricultural use the preceding three years and is
4 not less than ten contiguous acres in area or has an anticipated
5 yearly gross income of two thousand dollars (\$2,000).

6 (2) Land presently devoted to agricultural reserve: Such
7 land is not less than ten contiguous acres in area.

8 (3) Land presently devoted to forest reserve: Such land is
9 not less than ten contiguous acres in area and restrictions on
10 public hunting are not imposed by the owner.

11 (4) The contiguous tract of land for which application is
12 made is not less than the entire contiguous area used by the
13 owner for agricultural or forest reserve purposes.

14 * * *

15 Section 2. Section 6(a) of the act, amended March 24, 1980
16 (P.L.45, No.15), is amended to read:

17 Section 6. Separation, Split-off or Transfer.--(a) The
18 split-off of a part of the land which is being valued, assessed
19 and taxed under this act for a use other than agricultural or
20 agricultural reserve or forest reserve shall, except when the
21 split-off occurs through condemnation, subject the land so
22 divided and the entire parcel from which the land was divided to
23 liability for the roll-back taxes as set forth in section 8 of
24 this act except as provided in this subsection and subsection
25 (b). A restriction on public hunting imposed by the owner on
26 forest reserve land shall constitute a split-off of the land
27 where public hunting is so restricted. That portion of the land
28 where hunting is so restricted shall be subject to the roll-back
29 taxes as set forth in section 8.

30 * * *

1 Section 3. Owners of forest reserve land who have received
2 preferential assessments for such land prior to the effective
3 date of this act and have imposed restrictions on public hunting
4 on the land, who do not remove such restrictions within 60 days
5 after the effective date of this act, shall be subject to the
6 roll-back taxes as provided for in sections 6 and 8 of the act.

7 Section 4. This act shall take effect in 60 days.