

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2993 Session of  
1994

INTRODUCED BY GODSHALL AND LLOYD, JUNE 28, 1994

REFERRED TO COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,  
JUNE 28, 1994

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 preferential assessments.

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

11 Section 1. Section 4(d) of the act of December 19, 1974  
12 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest  
13 Land Assessment Act of 1974, amended May 9, 1984 (P.L.234,  
14 No.51), is amended and the section is amended by adding a  
15 subsection to read:

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

17 (d) The approved application for preferential assessment  
18 shall be recorded by the county board for assessment appeals in  
19 the office of the recorder of deeds for the county in a  
20 preferential assessment docket. A breach of the preferential

1 assessment shall also be recorded by the county board for  
2 assessment appeals in the office of the recorder of deeds. The  
3 recorder shall charge a fee for the recordings in accordance  
4 with the acts relating to the imposition of fees by recorders of  
5 deeds and with subsection (e). The fee for recording the breach  
6 of the preferential assessment shall be added onto the total of  
7 the roll-back taxes due and shall be paid by the owner of the  
8 property.

9 (e) Fees not to exceed fifty dollars (\$50), including  
10 recording, filing and processing fees, may be collected from the  
11 applicant for each application submitted. No additional fees  
12 shall be imposed upon acceptance of an application for  
13 preferential assessment. If an application is rejected by the  
14 county board, no recording fees shall be imposed and a refund of  
15 twenty-five dollars (\$25) shall be returned to the applicant.

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