

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 657 Session of  
2003

INTRODUCED BY MAJOR, PICKETT, BUNT, ALLEN, BAKER, BARD, BASTIAN,  
BENNINGHOFF, CAPPELLI, CAWLEY, CIVERA, CRUZ, DALEY, FICHTER,  
GEIST, GRUCELA, HENNESSEY, HERSHEY, HORSEY, LEH, LEWIS,  
R. MILLER, PETRARCA, PHILLIPS, SCAVELLO, STEIL, STERN,  
E. Z. TAYLOR, TIGUE, WASHINGTON, WATSON, WILT AND YOUNGBLOOD,  
MARCH 4, 2003

REFERRED TO COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,  
MARCH 4, 2003

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," deleting  
8 certain provisions relating to farmstead land.

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

11 Section 1. The definition of "forest reserve" in section 2  
12 of the act of December 19, 1974 (P.L.973, No.319), known as the  
13 Pennsylvania Farmland and Forest Land Assessment Act of 1974,  
14 amended December 21, 1998 (P.L.1225, No.156), is amended to  
15 read:

16 Section 2. Definitions.--As used in this act, the following  
17 words and phrases shall have the meanings ascribed to them in  
18 this section unless the context obviously otherwise requires:

1       \* \* \*

2       "Forest reserve." Land, ten acres or more, stocked by forest  
3 trees of any size and capable of producing timber or other wood  
4 products. [The term includes farmstead land on the tract.]

5       \* \* \*

6       Section 2. Sections 3(a) and 4.2 of the act, amended or  
7 added December 21, 1998 (P.L.1225, No.156), are amended to read:

8       Section 3. Land Devoted to Agricultural Use, Agricultural  
9 Reserve, and/or Forest Reserve.--(a) For general property tax  
10 purposes, the value of land which is presently devoted to  
11 agricultural use, agricultural reserve, and/or forest reserve  
12 shall, on application of the owner and approval thereof as  
13 hereinafter provided, be that value which such land has for its  
14 particular land use category if it also meets the following  
15 conditions:

16       (1) Land presently devoted to agricultural use: Such land  
17 was devoted to agricultural use the preceding three years and is  
18 not less than ten contiguous acres in area, including the  
19 farmstead land, or has an anticipated yearly gross income of at  
20 least two thousand dollars (\$2,000).

21       (2) Land presently devoted to agricultural reserve: Such  
22 land is not less than ten contiguous acres in area[, including  
23 the farmstead land].

24       (3) Land presently devoted to forest reserve: Such land is  
25 not less than ten contiguous acres in area[, including the  
26 farmstead land].

27       \* \* \*

28       Section 4.2. Responsibilities of County Assessor in  
29 Establishing Use Values.--(a) For each application for  
30 preferential assessment, the county assessor shall establish a

1 total use value for land in agricultural use, including  
2 farmstead land, and agricultural reserve[, including farmstead  
3 land,] by considering available evidence of the capability of  
4 the land for its particular use utilizing the USDA-NRCS  
5 Agricultural Land Capability Classification system and other  
6 information available from USDA-ERS, The Pennsylvania State  
7 University and the Pennsylvania Agricultural Statistics Service.  
8 Contributory value of farm buildings shall be used.

9 (b) For each application for preferential assessment, the  
10 county assessor shall establish a total use value for land in  
11 forest reserve[, including farmstead land,] by considering  
12 available evidence of capability of the land for its particular  
13 use. Contributory value of farm buildings shall be used.

14 (c) A county assessor may establish use values which are  
15 less than the values provided by the department under section  
16 4.1, but lesser values shall be applied uniformly to all land in  
17 the county eligible for preferential assessment.

18 Section 3. This act shall take effect in 60 days.