

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

AS REPORTED FROM COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
HOUSE OF REPRESENTATIVES, AS AMENDED, OCTOBER 9, 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 2. SECTION 4.2 OF THE ACT, ADDED DECEMBER 21, 1998 <—
29 (P.L.1225, NO.156), IS AMENDED TO READ:

30 Section 4.2. Responsibilities of County Assessor in

1 Establishing Use Values.--(a) For each application for
2 preferential assessment, the county assessor shall establish a
3 total use value for land in agricultural use, including
4 farmstead land, and FOR LAND IN agricultural reserve[, including <—
5 farmstead land,] by considering available evidence of the
6 capability of the land for its particular use utilizing the
7 USDA-NRCS Agricultural Land Capability Classification system and
8 other information available from USDA-ERS, The Pennsylvania
9 State University and the Pennsylvania Agricultural Statistics
10 Service. Contributory value of farm buildings shall be used.

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

16 (c) A county assessor may establish use values which are
17 less than the values provided by the department under section
18 4.1, but lesser values shall be applied uniformly to all land in
19 the county eligible for preferential assessment.

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