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 THE GENERAL ASSEMBLY OF PENNSYLVANIA
 

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# HOUSE BILL

No. **806** Session of  
2015

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INTRODUCED BY CAUSER, SABATINA, MILLARD, HELM, LONGIETTI,  
BARRAR, DIAMOND, A. HARRIS, ZIMMERMAN, SAYLOR, MAHER, GABLER,  
GIBBONS, MOUL AND DUSH, MARCH 17, 2015

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SENATOR VOGEL, AGRICULTURE AND RURAL AFFAIRS, IN SENATE, AS  
AMENDED, MARCH 15, 2016

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## 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 LAND DEVOTED TO AGRICULTURAL USE, AGRICULTURAL <--  
9 RESERVE, AND/OR FOREST RESERVE, FOR responsibilities of  
10 department and for responsibilities of county assessor in  
11 establishing use values.

12 The General Assembly of the Commonwealth of Pennsylvania  
13 hereby enacts as follows:

14 ~~Section 1. Section 4.1(c) of the act of December 19, 1974~~ <--  
15 ~~(P.L.973, No.319), known as the Pennsylvania Farmland and Forest~~  
16 ~~Land Assessment Act of 1974, added December 21, 1998 (P.L.1225,~~  
17 ~~No.156), is amended to read:~~

18 SECTION 1. SECTION 3 OF THE ACT OF DECEMBER 19, 1974 <--  
19 (P.L.973, NO.319), KNOWN AS THE PENNSYLVANIA FARMLAND AND FOREST  
20 LAND ASSESSMENT ACT OF 1974, IS AMENDED BY ADDING A SUBSECTION  
21 TO READ:

1 SECTION 3. LAND DEVOTED TO AGRICULTURAL USE, AGRICULTURAL  
2 RESERVE, AND/OR FOREST RESERVE.--\* \* \*

3 (A.2) LAND AREA THAT IS BURDENED BY A PUBLIC OR PRIVATE  
4 ROAD, RIGHT-OF-WAY OR EASEMENT SHALL BE INCLUDED IN DETERMINING  
5 WHETHER THE CONDITION FOR MINIMUM CONTIGUOUS AREA REQUIRED UNDER  
6 SUBSECTION (A) HAS BEEN MET.

7 \* \* \*

8 SECTION 2. SECTION 4.1(C) OF THE ACT, ADDED DECEMBER 21,  
9 1998 (P.L.1225, NO.156), IS AMENDED TO READ:

10 Section 4.1. Responsibilities of Department.--\* \* \*

11 (c) By June 30, 1999, and by May 1 of each year thereafter  
12 and in consultation with the Bureau of Forestry of the  
13 Department of Conservation and Natural Resources, the department  
14 shall establish and provide to all county assessors county-  
15 specific use values for land in forest reserve.

16 Section ~~2~~ 3. Section 4.2 of the act is amended by adding <--  
17 subsections to read:

18 Section 4.2. Responsibilities of County Assessor in  
19 Establishing Use Values.--\* \* \*

20 (b.1) (1) Except as provided in paragraph (2) and subject  
21 to the provisions of subsections (c), (c.1), (c.2), (c.3) and  
22 (c.4), for any county in which preferential assessment of land  
23 enrolled in forest reserve is based on county-specific values  
24 established by the department under section (4.1)(c), a county  
25 assessor may apply a use value for land enrolled in forest  
26 reserve that equals the average of all subcategories of forest  
27 reserve use values established by the department.

28 (2) Subject to the provisions of subsections (c), (c.1),  
29 (c.2), (c.3) and (c.4), if a landowner provides a statement  
30 defining the predominate forest classification type on the

1 enrolled land, the county assessor shall apply to that land the  
2 value established for that forest type.

3 \* \* \*

4 (c.1) A county assessor shall apply the use values in effect  
5 on the effective date of this subsection until such time as a  
6 countywide reassessment of real property values is implemented.

7 (c.2) Subject to the limitation in subsection (c.4), a  
8 county assessor shall recalculate and apply for the year in  
9 which a countywide reassessment of real property values is being  
10 implemented use values for land in each land use category using  
11 the criteria established under subsections (a), (b) and (c).  
12 The use values determined by the county assessor under this  
13 subsection in the year that a countywide reassessment of real  
14 property values is implemented shall be applied as follows:

15 (1) to all properties enrolled in preferential assessment in  
16 the year of the countywide reassessment;

17 (2) to each application for preferential assessment filed  
18 with the county assessor in the year of the countywide  
19 reassessment; or

20 (3) to all land enrolled in preferential assessment for the  
21 years following a countywide reassessment until a subsequent  
22 countywide reassessment of real property values is implemented.

23 (c.3) The use value applied to land under subsection (c.1)  
24 or (c.2) may not be changed for any property until such time as  
25 a subsequent countywide reassessment of real property values is  
26 implemented, unless there is a reclassification of land or  
27 portion of land to a different land use category as otherwise  
28 provided for under this act, in which case the use value to be  
29 applied to that land or portion of land shall be the use value  
30 applicable to the particular land use category for which the

1 land was reclassified.

2 (c.4) (1) A county assessor may not, under any  
3 circumstances, establish or apply a use value to any land  
4 enrolled as agricultural use, agricultural reserve or forest  
5 reserve:

6 (i) that is greater than the assessment value that would  
7 apply to the land if the land were not enrolled in preferential  
8 assessment; or

9 (ii) that is greater than the county-specific use value  
10 applicable to that land established by the department under  
11 section (4.1).

12 (2) A county assessor shall apply the lower of the values  
13 under clause (i) or (ii), or a value established under  
14 subsection (c).

15 \* \* \*

16 Section 3 4. This act shall take effect January 1, 2016, or <--  
17 immediately, whichever is later.