

PENNSYLVANIA FARMLAND AND FOREST LAND ASSESSMENT ACT OF 1974 -  
LAND DEVOTED TO AGRICULTURAL USE, AGRICULTURAL RESERVE, AND/OR  
FOREST RESERVE, RESPONSIBILITIES OF DEPARTMENT AND  
RESPONSIBILITIES OF COUNTY ASSESSOR IN ESTABLISHING USE VALUES  
Act of Jul. 20, 2016, P.L. 811, No. 89 Cl. 53  
Session of 2016  
No. 2016-89

HB 806

AN ACT

Amending the act of December 19, 1974 (P.L.973, No.319),  
entitled "An act prescribing the procedure under which an  
owner may have land devoted to agricultural use, agricultural  
reserve use, or forest reserve use, valued for tax purposes  
at the value it has for such uses, and providing for  
reassessment and certain interest payments when such land  
is applied to other uses and making editorial changes,"  
further providing for land devoted to agricultural use,  
agricultural reserve, and/or forest reserve, for  
responsibilities of department and for responsibilities of  
county assessor in establishing use values.

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

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

Section 3. Land Devoted to Agricultural Use, Agricultural  
Reserve, and/or Forest Reserve.--\* \* \*

**(a.2) Land area that is burdened by a public or private  
road, right-of-way or easement shall be included in determining  
whether the condition for minimum contiguous area required under  
subsection (a) has been met.**

\* \* \*

Section 2. Section 4.1(c) of the act, added December 21,  
1998 (P.L.1225, No.156), is amended to read:

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

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

Section 3. Section 4.2 of the act is amended by adding  
subsections to read:

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

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

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

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

\* \* \*

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

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

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

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

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

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

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

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

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

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

\* \* \*

Section 4. This act shall take effect January 1, 2016, or immediately, whichever is later.

APPROVED--The 20th day of July, A.D. 2016.

TOM WOLF