

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

## No. 1056

Session of  
1973

INTRODUCED BY MESSRS. KENNEDY, WEIDNER, THOMAS, R. W. WILT,  
DeVERTER, GRIECO, KLINGAMAN, C. S. SMITH, BRANDT, FOOR,  
SHUMAN, ZELLER, MORRIS, PIPER, ANDERSON, YAHNER, VIPOND,  
A. C. FOSTER JR., DREIBELBIS, TURNER AND MCGINNIS,  
MAY 30, 1973

AS REPORTED FROM COMMITTEE ON AGRICULTURE AND DAIRY INDUSTRIES,  
HOUSE OF REPRESENTATIVES, AS AMENDED, MARCH 25, 1974

## AN ACT

1 ~~Prescribing the procedure under which an owner may have land~~ <—  
2 ~~devoted to agricultural use valued for tax purposes at the~~  
3 ~~value it has for such uses and creating in each county a~~  
4 ~~county commission for agricultural tax assessment; and~~  
5 ~~providing for reassessment and certain interest payments when~~  
6 ~~such land is applied to other uses.~~  
7 PRESCRIBING THE PROCEDURE UNDER WHICH AN OWNER MAY HAVE LAND <—  
8 DEVOTED TO AGRICULTURAL USE, AGRICULTURAL RESERVE USE, OR  
9 FOREST RESERVE USE, VALUED FOR TAX PURPOSES AT THE VALUE IT  
10 HAS FOR SUCH USES, AND PROVIDING FOR REASSESSMENT AND CERTAIN  
11 INTEREST PAYMENTS WHEN SUCH LAND IS APPLIED TO OTHER USES.

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

14 ~~Section 1. Short Title. This act shall be known and may be~~ <—  
15 ~~cited as the "Pennsylvania Farmland Assessment Act of 1973."~~

16 ~~Section 2. Legislative Findings and Policy Declaration. (a)~~  
17 ~~The preservation of a maximum amount of the limited supply of~~  
18 ~~prime agricultural land is necessary to the conservation of the~~  
19 ~~State's economic resources, and is necessary not only to the~~  
20 ~~agricultural economy of the State, but also for the assurance of~~

~~adequate, healthful and nutritious food for future residents of the State and Nation.~~

~~(b) The discouragement of premature and unnecessary conversion of prime agricultural land to urban uses is a matter of public interest and will benefit urban dwellers themselves in that it will discourage discontinuous urban development patterns which unnecessarily increase the costs of community services to community residents.~~

~~(c) In a rapidly urbanizing society agricultural lands have a definite public ecological value as open space and the preservation in agricultural production of such lands, the use of which may be limited under the provisions of this law, constitutes an important physical, social, esthetic and economic asset to existing or pending urban or metropolitan developments.~~

~~Section 3. Definitions. As used in this act, the following words and phrases shall have the meanings ascribed to them in this section unless the context obviously otherwise requires:~~

~~(1) "Agricultural commodity." Any and all plant and animal products produced, including but not limited to, forages and sod crops; grains and feed crops; dairy animals and dairy products; poultry and poultry products; livestock, including beef cattle, sheep, swine, horses, ponies, mules or goats, including the breeding and grazing of any of all such animals; bees and apiary products; fur animals; trees and forest products, fruits of all kinds, including grapes, nuts and berries, vegetables, nursery, floral, ornamental and greenhouse products.~~

~~(2) "Agricultural reserve." Land shall be deemed to be in agricultural reserve when devoted to agricultural uses, even though not actively. It is so designated as reserve for its potential to produce agricultural commodities. Land maintained~~

~~in such use shall preserve ecological characteristics, natural beauty and environmental balance.~~

~~(3) "Agricultural use." Use of the land for the purpose of producing an agricultural commodity.~~

~~(4) "Commission." The County Commission for Agricultural Tax Assessments established by this act in each county making assessments and contracts under this act.~~

~~(5) "Prime agricultural land." All land in agricultural use qualification for which shall be determined by consideration of soil type and ecological impact.~~

~~Section 4. Land Devoted to Agricultural Use. (a) For general property tax purposes, the value of land, not less than five acres in area, which is actively devoted to agricultural use and which has been so devoted for at least three of the preceding five years immediately preceding the tax year in issue, shall, on application of the owner, and approval thereof as hereinafter provided, be that value which such land has for agricultural use.~~

~~(b) In determining the total area of land actively devoted to agricultural, or agricultural reserve use, there shall be included the area of all land under barns, sheds, silos, cribs, greenhouses and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities but land under and such additional land as may be actually used in connection with the farmhouse shall be excluded in determining such total area.~~

~~(c) All structures, which are located on land in agricultural or agricultural reserve use and the structures and the land on which the structures are located, together with the additional land used in connection therewith, shall be valued, assessed and taxed by the same standards, methods and procedures~~

1 ~~as other taxable structures and other land in the taxing~~  
2 ~~district.~~

3 ~~Section 5. County Commission for Agricultural Tax~~  
4 ~~Assessments. (a) Each county entering into contracts under this~~  
5 ~~act shall have a County Commission for Agricultural Tax~~  
6 ~~Assessment whose members shall include the county tax assessor,~~  
7 ~~a representative of the conservation district whose livelihood~~  
8 ~~must reflect an income of which seventy five per cent be from~~  
9 ~~agriculture, and a school board member appointed by the chairman~~  
10 ~~of the county commissioners.~~

11 ~~(b) It shall be the responsibility of this commission to~~  
12 ~~review applications for preferential tax assessment and make~~  
13 ~~written recommendations with reference to assessments thereof.~~  
14 ~~The commission shall also record with an Agricultural Land~~  
15 ~~Registry Office under the State Department of Agriculture a copy~~  
16 ~~of the deed to land under preferential assessment. A number~~  
17 ~~shall be assigned to each contracted area in accordance with the~~  
18 ~~county number and a serial number for the deeded land.~~

19 ~~Section 6. Applications for Preferential Assessment. (a)~~  
20 ~~Each owner of agricultural land desiring preferential use~~  
21 ~~assessment under this act shall make application to the assessor~~  
22 ~~of the county in which the land is located. Application shall be~~  
23 ~~submitted in triplicate on or before July 1 of the year~~  
24 ~~immediately preceding the tax year.~~

25 ~~(b) Upon filing of an application, the assessor shall send a~~  
26 ~~copy each to the Department of Agriculture and to the commission~~  
27 ~~of such county for revision if necessary and recommendations~~  
28 ~~found advisable. Revisions and/or recommendations shall be~~  
29 ~~returned to the county assessor within thirty days of receipt.~~

30 ~~Section 7. Contracts. (a) Any county may by contract, and~~

~~through the assessment of taxes, based on the use of the land,  
limit the use of prime agricultural land for the purpose of  
preserving such land pursuant and subject to the conditions set  
forth in the contract and in this act.~~

~~(b) No county may contract with respect to any land pursuant  
to this act unless the land (1) is devoted to agricultural use,  
(2) is located within an area designated as an agricultural  
reserve containing not less than five acres, or (3) is  
classified as prime agricultural land.~~

~~(c) Every contract shall provide for the exclusion of uses  
other than agricultural, and other than those related to or  
compatible with agricultural use, for the duration of the  
contract. Every contract shall also provide for the transfer of  
land from the contracting owner to the succeeding owner.~~

~~(d) If land is zoned non agricultural while under the  
provisions of the contract, the owner is not subject to tax  
evaluations of the rezoned area so long as he meets the  
requirements of the contract.~~

~~(e) The term of each contract shall be ten years. The  
contract shall be automatically renewed at the end of each year  
for an additional ten year period, unless notice of non renewal  
is given. If either landowner or county desires in any year not  
to renew the contract, that party shall serve written notice of  
non renewal of the contract upon the other party in advance of  
the annual renewal date of the contract. Unless such written  
notice is served by the landowner or county agent at least  
ninety days prior to the renewal date, the contract shall be  
considered renewed for ten years.~~

~~(f) If the landowner or the county tax assessor serves  
notice of non renewal in any year, the existing contract shall~~

1 ~~remain in effect for the balance of the period remaining since~~  
2 ~~the original execution or the last renewal of the contract, as~~  
3 ~~the case may be.~~

4 ~~(g) Whenever the county enters into a contract with a~~  
5 ~~landowner pursuant to this act, the contract shall be filed with~~  
6 ~~the commission, and it shall be signed by the county tax~~  
7 ~~assessor, and the Department of Agriculture. The copy of the~~  
8 ~~filed contract shall describe the land subject thereto, together~~  
9 ~~with a map reference of the total land area under contract.~~

10 ~~Section 8. Procedure for Cancellation of Contract. (a)~~  
11 ~~Relief from the provisions of contracts entered into pursuant to~~  
12 ~~this act shall be cancelled only when the continued dedication~~  
13 ~~of land under such contracts to agricultural use is neither~~  
14 ~~necessary nor desirable for the purpose of the law, by mutual~~  
15 ~~agreement of all parties to the contract.~~

16 ~~(b) Land valued, assessed, and taxed under the provisions of~~  
17 ~~this act shall be subject to a yearly review by the county tax~~  
18 ~~assessor of the county in which said land is located. If the~~  
19 ~~provisions of this act are not followed by the landowner, the~~  
20 ~~commission may cancel the existing contract.~~

21 ~~Section 9. Considerations of Assessor in Valuing Land. (a)~~  
22 ~~The assessor in valuing land which qualifies as land actively~~  
23 ~~devoted to agricultural use or agricultural reserve use under~~  
24 ~~the tests prescribed by this act, and as to which the owner~~  
25 ~~thereof has made timely application for valuation, assessment~~  
26 ~~and taxation hereunder for the tax year in issue, shall consider~~  
27 ~~only those indicia of value which such land has for agricultural~~  
28 ~~or agricultural reserve use. In addition to use of his personal~~  
29 ~~knowledge, judgment and experience as to the value of land in~~  
30 ~~agricultural, or agricultural reserve use, he shall, in arriving~~

~~at the value of such land, consider available evidence of agricultural land capability derived from the recommendations of value of such land as made by the commission.~~

~~(b) The factual details to be shown on the assessor's tax list and duplicate with respect to land which is being valued, assessed and taxed under this act shall be the same as those set forth by the assessor with respect to other taxable property in the taxing district.~~

~~(c) Where contiguous land in agricultural or use in one ownership is located in more than one taxing district, compliance with this act shall be entered into by the county in which the deed to the land is located.~~

~~Section 10. Determination of Amounts of Taxes When Agricultural Use Abandoned. When land which is in agricultural use or agricultural reserve use and is being valued, assessed and taxed under the provisions of this act, is applied to a use other than agricultural, or agricultural reserve, it shall be subject to additional taxes equal to one hundred per cent of the regular tax not paid plus compound interest at the rate of five per cent from the time of change up to the ten year commitment, on the amount not paid in each of the preferentially taxed years. Such additional taxes shall be based on the difference between the agricultural or agricultural reserve use and the market value on an average as determined by the commission. In determining the amounts of the taxes chargeable on land which has undergone a change in use, the assessor shall for each of the tax years involved, ascertain the full and fair value of such land under the valuation standard applicable to other land in the taxing district. Prior to change of use and tax reevaluation whether by transfer or sale, and environmental~~

~~impact statement must be submitted to the commission. If it is determined that change of use would adversely affect the environment of the area the land may not be withdrawn from contract until the original contract has expired.~~

~~Section 11. Applicability to Tax Year 1974 and Subsequent Tax Years. The tax year 1974 shall be deemed to be the first tax year in which the provisions of this act shall apply, and this act shall apply to the tax year 1974 and subsequent tax years.~~

SECTION 1. SHORT TITLE.--THIS ACT SHALL BE KNOWN AND MAY BE CITED AS THE "PENNSYLVANIA FARMLAND AND FOREST LAND ASSESSMENT ACT OF 1974."

SECTION 2. DEFINITIONS.--AS USED IN THIS ACT, THE FOLLOWING WORDS AND PHRASES SHALL HAVE THE MEANINGS ASCRIBED TO THEM IN THIS SECTION UNLESS THE CONTEXT OBVIOUSLY OTHERWISE REQUIRES:

"AGRICULTURAL COMMODITY." ANY AND ALL PLANT AND ANIMAL PRODUCTS PRODUCED IN THIS STATE FOR COMMERCIAL PURPOSES.

"AGRICULTURAL RESERVE." LAND WHICH HAS A POTENTIAL TO PRODUCE AGRICULTURAL COMMODITIES.

"AGRICULTURAL USE." USE OF THE LAND FOR THE PURPOSE OF PRODUCING AN AGRICULTURAL COMMODITY OR WHEN DEVOTED TO AND MEETING THE REQUIREMENTS AND QUALIFICATIONS FOR PAYMENTS OR OTHER COMPENSATION PURSUANT TO A SOIL CONSERVATION PROGRAM UNDER AN AGREEMENT WITH AN AGENCY OF THE FEDERAL GOVERNMENT.

"FOREST RESERVE." LAND, TEN ACRES OR MORE, STOCKED BY FOREST TREES OF ANY SIZE AND CAPABLE OF PRODUCING TIMBER OR OTHER WOOD PRODUCTS.

SECTION 3. LAND DEVOTED TO AGRICULTURAL USE, AGRICULTURAL RESERVE, AND/OR FOREST RESERVE, WOODLOTS.--(A) FOR GENERAL PROPERTY TAX PURPOSES, THE VALUE OF LAND, NOT LESS THAN FIVE



1 CONTIGUOUS ACRES IN AREA, WHICH IS PRESENTLY DEVOTED TO  
2 AGRICULTURAL USE, AGRICULTURAL RESERVE, AND/OR FOREST RESERVE OF  
3 NOT LESS THAN TEN CONTIGUOUS ACRES, SHALL ON APPLICATION OF THE  
4 OWNER AND APPROVAL THEREOF AS HEREINAFTER PROVIDED BE THAT VALUE  
5 WHICH SUCH LAND HAS FOR ITS PARTICULAR USE.

6 (B) THE ASSESSOR WHEN DETERMINING THE VALUE OF LAND IN  
7 AGRICULTURAL USE, AGRICULTURAL RESERVE USE, OR FOREST RESERVE  
8 USE, SHALL, IN ARRIVING AT THE VALUE OF SUCH LAND FOR ITS  
9 PARTICULAR USE, CONSIDER AVAILABLE EVIDENCE OF SUCH LANDS'  
10 CAPABILITY FOR ITS PARTICULAR USE AS DERIVED FROM THE SOIL  
11 SURVEY AT THE PENNSYLVANIA STATE UNIVERSITY, THE NATIONAL  
12 COOPERATIVE SOIL SURVEY, THE UNITED STATES CENSUS OF  
13 AGRICULTURAL CATEGORIES OF LAND USE CLASSES, AND EVIDENCE OF THE  
14 CAPABILITY OF LAND DEVOTED TO SUCH USE.

15 (C) FARM WOODLOTS, CONTIGUOUS TO, AND HELD BY THE SAME  
16 OWNERSHIP AS OTHER AGRICULTURAL OR AGRICULTURAL RESERVE LAND IS  
17 NOT REQUIRED TO CONFORM TO THE TEN ACRE MINIMUM FOREST RESERVE  
18 REQUIREMENT.

19 SECTION 4. COUNTY BOARD OF ASSESSMENT AND REVISION OF  
20 TAXES.--(A) THE COUNTY BOARD FOR THE ASSESSMENT AND REVISION OF  
21 TAXES SHALL HAVE THE RESPONSIBILITY TO ACCEPT AND PROCESS  
22 APPLICATIONS FOR PREFERENTIAL ASSESSMENTS AS PRESCRIBED BY THIS  
23 ACT.

24 (B) IN ADDITION TO KEEPING SUCH RECORDS AS ARE NOW OR  
25 HEREFTER REQUIRED BY LAW, THE COUNTY SHALL CLEARLY INDICATE ON  
26 THE APPROPRIATE RECORDS THOSE PARCELS THAT ARE ASSESSED UNDER  
27 THE PROVISIONS OF THIS ACT. IT SHALL BE THE DUTY OF THE COUNTY  
28 BOARD FOR THE ASSESSMENT AND REVISION OF TAXES TO IMMEDIATELY  
29 NOTIFY THE APPROPRIATE TAXING BODIES OF ANY PREFERENTIAL  
30 ASSESSMENT GRANTED OR CANCELLED WITHIN THEIR TAXING

1 JURISDICTIONS.

2 SECTION 5. APPLICATIONS FOR PREFERENTIAL ASSESSMENT.--(A)  
3 EACH OWNER OF AGRICULTURAL LAND, AGRICULTURAL RESERVE AND/OR  
4 FOREST RESERVE, DESIRING PREFERENTIAL USE ASSESSMENT UNDER THIS  
5 ACT, SHALL MAKE APPLICATION TO THE COUNTY BOARD FOR THE  
6 ASSESSMENT AND REVISION OF TAXES OF THE COUNTY IN WHICH THE LAND  
7 IS LOCATED. SUCH APPLICATION MUST BE SUBMITTED ON OR BEFORE JULY  
8 FIRST OF THE YEAR IMMEDIATELY PRECEDING THE TAX YEAR.  
9 PREFERENTIAL ASSESSMENT SHALL CONTINUE UNDER THE INITIAL  
10 APPLICATION UNTIL LAND USE CHANGE TAKES PLACE.

11 (B) THERE SHALL BE UNIFORM APPLICATION FORMS FOR  
12 PREFERENTIAL ASSESSMENT IN ALL COUNTIES. SUCH APPLICATION FORMS  
13 SHALL BE DEVELOPED BY THE DEPARTMENT OF AGRICULTURE. IN ADDITION  
14 TO THE INFORMATION WHICH THE DEPARTMENT OF AGRICULTURE SHALL  
15 DEEM APPROPRIATE, THE FOLLOWING STATEMENT SHALL BE INCLUDED:

16 "THE APPLICANT FOR PREFERENTIAL ASSESSMENT HEREBY AGREES THAT  
17 IF HIS APPLICATION IS APPROVED FOR PREFERENTIAL ASSESSMENT TO  
18 SUBMIT TEN DAYS' NOTICE TO THE COUNTY ASSESSOR OF A PROPOSED  
19 CHANGE IN USE OF THE LAND, A SPLIT-OFF OF A PORTION OF THE LAND,  
20 OR A CONVEYANCE OF THE LAND."

21 THE ASSESSOR SHALL NOTIFY THE PROSPECTIVE BUYER OF ANY ROLL-  
22 BACK TAX DUE IF A CHANGE IN USE OCCURS.

23 SECTION 6. SEPARATION OR SPLIT-OFF.--(A) SEPARATION OR  
24 SPLIT-OFF OF A PART OF THE LAND WHICH IS BEING VALUED, ASSESSED  
25 AND TAXED UNDER THIS ACT EITHER BY CONVEYANCE OR OTHER ACTION OF  
26 THE OWNER OF SUCH LAND FOR A USE OTHER THAN AGRICULTURAL OR  
27 AGRICULTURAL RESERVE OR FOREST RESERVE SHALL SUBJECT THE LAND SO  
28 SEPARATED TO LIABILITY FOR THE ROLL-BACK TAXES AS SET FORTH IN  
29 SECTION 8 OF THIS ACT APPLICABLE THERETO BUT SHALL NOT IMPAIR  
30 THE RIGHT OF THE REMAINING LAND TO CONTINUANCE OF VALUATION

1 ASSESSMENT AND TAXATION HEREUNDER PROVIDED IT MEETS THE MINIMUM  
2 ACREAGE REQUIREMENT AND SUCH OTHER CONDITIONS OF THIS ACT AS MAY  
3 BE APPLICABLE.

4 (B) ANY CHANGE IN USE OF A SEPARATION OR SPLIT-OFF OF LAND  
5 SHALL BE IN COMPLIANCE WITH THE ZONING ORDINANCES OF THE LOCAL  
6 MUNICIPALITY, IF IN EFFECT.

7 SECTION 7. CONTIGUOUS LAND IN MORE THAN ONE TAXING  
8 DISTRICT.--WHERE CONTIGUOUS LAND IN AGRICULTURAL, OR  
9 AGRICULTURAL RESERVE, AND/OR FOREST RESERVE USE IN ONE OWNERSHIP  
10 IS LOCATED IN MORE THAN ONE TAXING DISTRICT, COMPLIANCE WITH THE  
11 MINIMUM AREA REQUIREMENT SHALL BE DETERMINED ON THE BASIS OF THE  
12 TOTAL AREA OF SUCH LAND AND NOT THE AREA WHICH IS LOCATED IN THE  
13 PARTICULAR TAXING DISTRICT.

14 SECTION 8. DETERMINATION OF AMOUNTS OF TAXES WHEN USE  
15 ABANDONED.--(A) WHEN LAND WHICH IS IN AGRICULTURAL USE, OR  
16 AGRICULTURAL RESERVE USE OR FOREST RESERVE USE AND WHICH IS  
17 BEING VALUED, ASSESSED AND TAXED UNDER THE PROVISIONS OF THIS  
18 ACT, IS APPLIED TO A USE OTHER THAN AGRICULTURAL, AGRICULTURAL  
19 RESERVE OR FOREST RESERVE, OR FOR ANY OTHER REASON IS REMOVED  
20 FROM THE CATEGORY OF LAND PREFERENTIALLY ASSESSED AND TAXED  
21 UNDER THIS ACT, IT SHALL BE SUBJECT TO TAXES IN AN AMOUNT EQUAL  
22 TO THE DIFFERENCE, HEREINAFTER REFERRED TO AS ROLL-BACK TAXES,  
23 IF ANY, BETWEEN THE TAXES PAID OR PAYABLE ON THE BASIS OF THE  
24 VALUATION AND THE ASSESSMENT AUTHORIZED HEREUNDER AND THE TAXES  
25 THAT WOULD HAVE BEEN PAID OR PAYABLE HAD THAT LAND BEEN VALUED,  
26 ASSESSED AND TAXED AS OTHER LAND IN THE TAXING DISTRICT IN THE  
27 CURRENT TAX YEAR, THE YEAR OF CHANGE, AND IN FOUR OF THE  
28 PREVIOUS TAX YEARS OR THE NUMBER OF YEARS OF PREFERENTIAL  
29 ASSESSMENT UP TO FIVE, PLUS INTEREST AT A RATE DERIVED FROM  
30 AVERAGING DURING SUCH PERIOD, THE MONTHLY MAXIMUM LAWFUL RATES

1 OF INTEREST FOR RESIDENTIAL MORTGAGES FIXED AND PUBLISHED IN THE  
2 PENNSYLVANIA BULLETIN PURSUANT TO SECTION 301 OF THE ACT OF  
3 JANUARY 30, 1974 (P.L. , NO.6), ENTITLED "AN ACT REGULATING  
4 AGREEMENTS FOR THE LOAN OR USE OF MONEY; ESTABLISHING A MAXIMUM  
5 LAWFUL INTEREST RATE IN THE COMMONWEALTH; PROVIDING FOR A LEGAL  
6 RATE OF INTEREST; DETAILING EXCEPTIONS TO THE MAXIMUM LAWFUL  
7 INTEREST RATE FOR RESIDENTIAL MORTGAGES AND FOR ANY LOANS IN THE  
8 PRINCIPAL AMOUNT OF MORE THAN FIFTY THOUSAND DOLLARS AND  
9 FEDERALLY INSURED OR GUARANTEED LOANS AND UNSECURED,  
10 NONCOLLATERALIZED LOANS IN EXCESS OF THIRTY-FIVE THOUSAND  
11 DOLLARS AND BUSINESS LOANS IN EXCESS OF TEN THOUSAND DOLLARS;  
12 PROVIDING PROTECTIONS TO DEBTORS TO WHOM LOANS ARE MADE  
13 INCLUDING THE PROVISION FOR DISCLOSURE OF FACTS RELEVANT TO THE  
14 MAKING OF RESIDENTIAL MORTGAGES, PROVIDING FOR NOTICE OF  
15 INTENTION TO FORECLOSE AND ESTABLISHMENT OF A RIGHT TO CURE  
16 DEFAULTS ON RESIDENTIAL MORTGAGE OBLIGATIONS, PROVISION FOR THE  
17 PAYMENT OF ATTORNEY'S FEES WITH REGARD TO RESIDENTIAL MORTGAGE  
18 OBLIGATIONS AND PROVIDING FOR CERTAIN INTEREST RATES BY BANKS  
19 AND BANK AND TRUST COMPANIES; CLARIFYING THE SUBSTANTIVE LAW ON  
20 THE FILING OF AND EXECUTION ON A CONFESSED JUDGMENT; PROHIBITING  
21 WAIVER OF PROVISIONS OF THIS ACT, SPECIFYING POWERS AND DUTIES  
22 OF THE SECRETARY OF BANKING, AND ESTABLISHING REMEDIES AND  
23 PROVIDING PENALTIES FOR VIOLATIONS OF THIS ACT." AFTER THE FIRST  
24 FIVE YEARS OF PREFERENTIAL ASSESSMENT, THE ROLL-BACK SHALL APPLY  
25 TO THE MOST RECENT TAX YEARS.

26 (B) UNPAID ROLL-BACK TAXES SHALL BE A LIEN UPON THE PROPERTY  
27 COLLECTIBLE IN THE MANNER PROVIDED BY LAW FOR THE COLLECTION OF  
28 DELINQUENT TAXES. ROLL-BACK TAXES SHALL BECOME DUE ON THE DATE  
29 OF CHANGE OF USE, OR ANY OTHER TERMINATION OF PREFERENTIAL  
30 ASSESSMENT AND SHALL BE PAID BY THE OWNER OF THE LAND AT THE

1 TIME OF CHANGE IN USE, OR ANY OTHER TERMINATION OF ASSESSMENT,  
2 TO THE COUNTY TREASURER WHOSE RESPONSIBILITY IT SHALL BE TO MAKE  
3 PROPER DISTRIBUTION OF THE TAXES AND INTEREST TO THE TAXING  
4 BODIES WHEREIN THE PROPERTY IS LOCATED.

5 SECTION 9. APPEALS.--THERE SHALL BE A RIGHT OF APPEAL WHICH  
6 SHALL CONFORM TO PRACTICE IN THE PARTICULAR COUNTY IN WHICH  
7 PREFERENTIAL ASSESSMENT IS BEING SOUGHT.

8 SECTION 10. APPLICABILITY TO TAX YEAR AND SUBSEQUENT TAX  
9 YEARS.--THE TAX YEAR 1974 SHALL BE DEEMED TO BE THE FIRST TAX  
10 YEAR IN WHICH THE PROVISIONS OF THIS ACT SHALL APPLY, AND THIS  
11 ACT SHALL APPLY TO THE TAX YEAR 1974 AND SUBSEQUENT TAX YEARS.

12 SECTION 11. APPLICABILITY.--THIS ACT SHALL APPLY TO ALL  
13 COUNTIES OF THE COMMONWEALTH OF PENNSYLVANIA.

14 SECTION 12. SEVERABILITY; INCONSISTENT LAWS.--IF ANY  
15 SECTION, PROVISION, OR CLAUSE OF THIS ACT SHALL BE DECLARED  
16 INVALID OR INAPPLICABLE TO ANY PERSONS OR CIRCUMSTANCES, SUCH  
17 ACTION SHALL NOT BE CONSTRUED TO AFFECT THE REST OF THE ACT OR  
18 CIRCUMSTANCES NOT SO AFFECTED. ALL LAWS OR PORTIONS OF LAWS  
19 INCONSISTENT WITH THE POLICY AND PROVISIONS OF THIS ACT ARE  
20 HEREBY REPEALED TO THAT EXTENT.