
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 806 Session of
2015

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

REFERRED TO COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
MARCH 17, 2015

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 responsibilities of county assessor in
9 establishing use values.

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

12 Section 1. Section 4.2 of the act of December 19, 1974
13 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest
14 Land Assessment Act of 1974, amended December 8, 2004 (P.L.1785,
15 No.235), is amended to read:

16 Section 4.2. Responsibilities of County Assessor in
17 Establishing Use Values.--(a) For each application for
18 preferential assessment, the county assessor shall establish a
19 total use value for land in agricultural use, including
20 farmstead land, and for land in agricultural reserve by

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

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

12 (c) A county assessor may establish use values which are
13 less than the values provided by the department under section
14 4.1[, but lesser values shall be applied uniformly to all land
15 in the county eligible for preferential assessment]. If a county
16 assessor establishes the lower use values, the county assessor
17 shall uniformly apply the lower set of use values,
18 notwithstanding if the values are provided by the department or
19 established by the county, in calculating the preferential
20 assessment of land in each land use category. The enrollment of
21 land for preferential assessment under this act may not result
22 in assessments that are equal to or higher than if the land had
23 not been so enrolled.

24 (d) For purposes of this section:

25 (1) Farmstead land located within an area enrolled as
26 agricultural use shall be assessed at agricultural use value.

27 (2) Farmstead land located within an area enrolled as
28 agricultural reserve or forest reserve shall be assessed at
29 agricultural use value if either:

30 (i) a majority of land in the application for preferential

1 assessment is enrolled as agricultural use land; or
2 (ii) in the circumstance that noncontiguous tracts of land
3 are enrolled under one application, a majority of land on the
4 tract where the farmstead land is located is enrolled as
5 agricultural use land.

6 Section 2. This act shall take effect immediately.