

No. 1984-51

AN ACT

HB 1242

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 the application date; requiring breaches of preferential assessments to be recorded; and providing a fee for recordings.

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

Section 1. Section 4(b) and (d) of the act of December 19, 1974 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest Land Assessment Act of 1974, (d) added March 24, 1980 (P.L.45, No.15), are amended to read:

Section 4. Applications for Preferential Assessments.—* * *

(b) Each owner of agricultural land, agricultural reserve and/or forest reserve, desiring preferential use assessment under this act, shall make application to the county board of assessment appeals of the county in which the land is located. Such application must be submitted on or before ~~July~~ **June** first of the year immediately preceding the tax year. Preferential assessment shall continue under the initial application until land use change takes place.

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(d) The approved application for preferential assessment shall be recorded by the county board for assessment appeals in the office of the recorder of deeds for the county in a preferential assessment docket. *A breach of the preferential assessment shall also be recorded by the county board for assessment appeals in the office of the recorder of deeds. The recorder shall charge a fee for the recordings in accordance with the acts relating to the imposition of fees by recorders of deeds. The fee for recording the breach of the preferential assessment shall be added onto the total of the roll-back taxes due and shall be paid by the owner of the property.*

Section 2. This act shall take effect in 60 days.

APPROVED—The 9th day of May, A. D. 1984.

DICK THORNBURGH