

COMPARISON BETWEEN ACT NO. 515 AND ACT NO. 319

March 1975

ACT NO. 515 OF 1965
AS ADOPTED BY LEHIGH COUNTY:
AUGUST 1974

ACT NO. 319 OF 1974
PA. FARMLAND & FOREST LAND ASSESSMENT
ACT OF 1974

<p>Eligible Categories of Land & Minimum Acreage Requirements</p>	<ol style="list-style-type: none"> 1. FARM LAND Any tract or tracts of land in common ownership of at least 20 acres in area, used for the raising of livestock or for the growing of crops, and including pastures & woodland. 2. FOREST LAND Any tract or tracts of land in common ownership of at least 25 acres in area, used for the growing of timber crops. 3. WATER SUPPLY LAND Any contiguous land area of at least 10 acres in area which consists of naturally formed slopes of 15% or greater, or of alluvial soils or areas with permanent or seasonal high water table as defined by the Soil Survey of Lehigh County. 4. OPEN SPACE LAND Any tract or tracts of land in common ownership of at least 10 acres in area which have 3% or less site coverage (including structures, roads and paved areas) and which fit into one of the following categories: <ol style="list-style-type: none"> a. Tracts which abut existing publicly owned parks, forests, state game lands, wildlife preserves of 20 acres or more and which enhance the value of such open spaces for public use. b. Historical sites or landmarks as certified by the Joint Planning Commission or as designated as historic sites by a state or federal agency. c. Unique geological, botanical, wildlife or ornithological areas identified on Maps 9-12 of JPC's Regional Recreation and Open Space Plan Report # 2 – <u>Natural Determinants for Open Space Preservation</u>. d. Tracts which are identified in the Joint Planning Commission's Regional Recreation & Open Space Plan for eventual acquisition and use as public recreation areas, and tracts which lie on the perimeter of these. 	<ol style="list-style-type: none"> 1. AGRICULTURAL USE LAND Land devoted to agricultural use the preceding 3 years and not less than 10 contiguous acres in area or has an anticipated yearly gross income of \$2,000. 2. AGRICULTURAL RESERVE LAND Non-commercial open-space lands of not less than 10 contiguous acres used for outdoor recreation or the enjoyment of scenic or natural beauty and open to the public for such use, without charge or fee, on a nondiscriminatory basis. 3. FOREST RESERVE LAND * Land, 10 acres or more, stocked by forest trees of any size and capable of producing timber or other wood products. <p>Note: The contiguous tract of land for which application is made is not less than the <u>entire contiguous area</u> used by the owner for agricultural or forest reserve purposes.</p> <p>* Farm woodlots, contiguous to and held by the same ownership as other agricultural land, are not required to conform to the 10 acre minimum forest reserve requirement.</p>
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<p>Exclusions: Lands Not Subject to the Provisions of the Act</p>	<ol style="list-style-type: none"> 1. Tract or tracts of land in common ownership used for manufacturing, transportation, communications and utilities, trade, service, cultural & entertainment Uses (except uses listed in Article II, 4.), Resource Production, or Extraction Uses (except agriculture, forest activities and related uses, and non-commercial forest development) as defined by HUD/BPR <u>Standard Land Use Coding Manual</u> dated January, 1965. Land used for storage or disposal of salvage or waste materials. 2. Land under any structure, parking area, or paved area and land within 100 feet of any free standing commercial sign advertising a product or service sold off the property. 3. Any tract or tracts which have been subdivided for residential, commercial or industrial purposes and for which a subdivision plat plan has been recorded in the office of the County Recorder of Deeds. 	<p>No Exclusions</p>
<p>Application Procedure</p>	<p><u>Covenant Required:</u> Landowner submits written application to County Clerk. After processing and establishment of 515 assessments, landowner and county enter into a Covenant that the land will remain in the designated use and that the assessment on the land will reflect the fair market value as restricted by the Covenant for a period of 10 years.</p>	<p><u>Only an Application Required:</u> Land owner submits application to County Board of Assessment Appeals for processing. Application must be made on or before June 1st of the year immediately preceding the tax year. Uniform application forms will be developed by the PA Dept. of Agriculture.</p>

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Termination of Covenant or Agreement	<p>Each year, on the anniversary date of entering the Covenant, the Covenant is extended for one year unless:</p> <p>(1) At least 30 days prior to any anniversary date of entering the Covenant the land owner notifies the county that he wishes to terminate the Covenant at the expiration of 10 years from the anniversary date, or</p> <p>(2) At least 30 days prior to any anniversary date of entering the Covenant, the county notifies the land owner that it wishes to terminate the Covenant at the expiration of 10 years from the anniversary date, on the sole ground that the plan designating the land as farm, forest, water supply, or open space land has been amended officially so that the designation is no longer in accord with the plan.</p>	<p>There is no formal termination procedure for Act No. 319. Preferential assessment continues under the initial application until a land use change takes place. The landowner must submit notice to the county 30 days prior to a change in the use of the land. The entire tract of land is subject to roll-back taxes if the use of the land is changed to a use other than agriculture, agricultural reserve or forest reserve – except when the land is condemned.</p>
Roll-Back Tax Provisions	<p>Land altered to any use other than that designated in the Covenant shall be subject to roll-back taxes for up to <u>5 years</u> plus compound interest at a rate of <u>5 percent</u> per annum.</p>	<p>Land removed from preferential assessment shall be subject to roll-back taxes for up to <u>7 years</u> plus interest at a rate of <u>6 percent</u> per annum.</p>

Renegotiation of Open Space Agreements

Counties which have covenanted with landowners under Act 515 may, at the landowner's option, renegotiate Act 515 Agreements so as to make them conform to the provisions of Act 319 as to preferential assessments.

THE LEHIGH COUNTY COMMISSIONERS WILL MAKE A JUDGMENT AS TO PROCEDURES IN THE NEAR FUTURE

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<p>Assessment Rates by Category</p>	<p>Based on agricultural productivity of various soil types. Also relates to the land categories C-L-T Company has noted on property record cards.</p> <table data-bbox="514 292 1155 876"> <thead> <tr> <th></th> <th>Act 515 Rate Assessed Value (per acre)</th> </tr> </thead> <tbody> <tr> <td>Tillable High: potential for 110+ bushels of corn per acre</td> <td>\$175</td> </tr> <tr> <td>Tillable Medium: 80-109 bushels per acre</td> <td>\$125</td> </tr> <tr> <td>Low: less than 80 bushels per acre</td> <td>\$75</td> </tr> <tr> <td>Pasture Land</td> <td>\$50</td> </tr> <tr> <td>Woodland/Wasteland</td> <td>\$25</td> </tr> </tbody> </table>		Act 515 Rate Assessed Value (per acre)	Tillable High: potential for 110+ bushels of corn per acre	\$175	Tillable Medium: 80-109 bushels per acre	\$125	Low: less than 80 bushels per acre	\$75	Pasture Land	\$50	Woodland/Wasteland	\$25	<p>PA Dept. of Agriculture is presently developing guidelines for rates to be used in each county. The County Assessor, however, has the ultimate say as to which rates will be used.</p>
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<p>Separation or Split-Off Provisions</p>	<p>Separations or split-offs are prohibited.</p>	<p>Separations or split-offs are permitted provided that the tract of land transferred does not exceed two acres annually and that the total area transferred does not exceed 10 percent or 10 acres, which ever is lesser, of the entire original tract subject to preferential tax assessment. The land transferred may only be used for residential, agricultural, or forest reserve use during the time that the remaining land shall continue to receive preferential tax assessment. A residential dwelling must be occupied by the person to whom the land is transferred. The landowner must notify the county at least 30 days prior to any split-off of a portion of the land.</p>												