

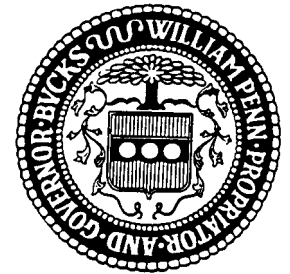
7. If no change of use occurs on any separated parcel for seven years from the date of the separation, the individual parcels will no longer be subject to the original covenant and roll back taxes will be calculated only on the portion whose use has been abandoned.
  
8. If breached, the roll back taxes are calculated for seven years, plus 6% interest per annum. Roll back is the difference of what you paid under the preferential value and what you would have paid under regular assessment plus the accumulative interest. The roll back taxes are billed from and payable to the Bucks County Treasurers Office, and if not paid promptly, will become a lien on the property, and collectible as prescribed by Law.
  
9. A civil penalty of not more than ONE HUNDRED DOLLARS (\$100) may be assessed upon a person for each violation of this act or any regulation promulgated under this Act.



Board of Assessment Appeals  
 100 N. Court St.  
 Pottsville, PA 18901

## Bucks County

**ACT  
 319**  
 Clean &  
 Green  
 (10+  
**ACRES)**



**Pennsylvania Farmland  
 and Forest Land  
 Assessment Act**  
**215- 348-6219**  
**January 3, 2012**



Land under this act shall be valued and assessed based on its productivity under one of the **three (3)** applicable categories. The preferential assessment will continue until such time as a change of use occurs or the landowner requests to breach.

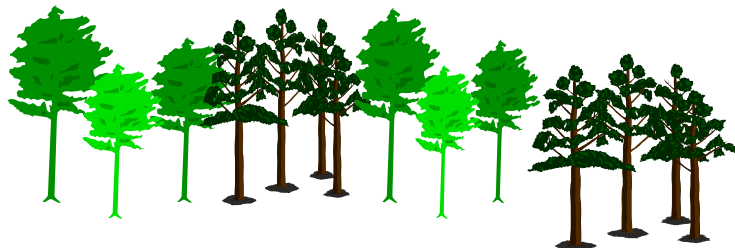
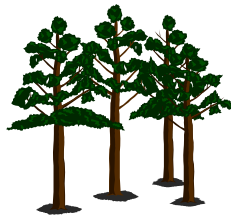


A. **Agricultural Use** – Lands not less than ten (10) acres, currently devoted to producing an agricultural commodity or livestock, the preceding three years **or** has an anticipated gross annual income of at least two thousand dollars (\$2,000.) if less than ten acres.

B. **Agricultural Reserve** – Lands not less than ten (10) acres, noncommercial open space lands used for outdoor recreation or enjoyment of scenic or natural beauty & open to the public for such use, without charge or fee, on a nondiscriminating basis.

C. **Forest Reserve** –

Lands ten (10) acres or more, stocked by forest trees of any size & capable of producing timber or other wood products. A Forestry Management Plan, prepared by a forester, **MUST** be submitted.



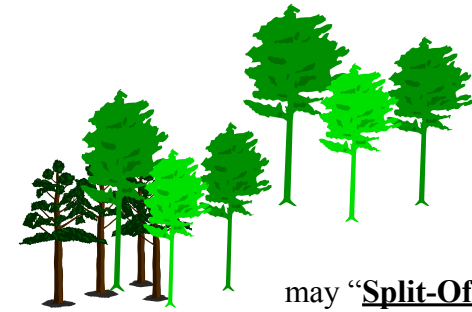
**What is agricultural commodity?**

**Agricultural commodity** is plant and animal products including Christmas trees, produced, raised or processed for commercial purposes, and intended for human consumption or to be transported in Commerce. Equine category must consist of an ongoing breeding operation. Our office **will require breeding records.**

1. **Applications are available after January 1<sup>st</sup>, and must be completed and returned to this office by June 1<sup>st</sup>.**

2. A land owner may not enroll less than the entire contiguous portion of land described in the deed for enrollment for preferential assessment is sought.

3. The property owner **must** submit in writing, 30 days notice to the County of proposed change in use of the land, a change in ownership of any portion of the land, or any type of division or conveyance of the land.



4. The property owner

may “**Split-Off**”

two (2) acres per year or three (3) acres if required by local zoning rules but never more than a total of ten percent (10%) or ten (10) acres, whichever is lesser. A dwelling may be constructed on parcel split-off; & buyer must occupy dwelling. The landowner that conducted the split-off shall owe roll-back taxes with respect to the split-off tract and the preferential assessment of that split-off shall be terminated.

5. The property owner may **separate** any amount of land as long as all tracts meet the ten- (10) acre minimum requirement under the Act and the use does not change. If a “separation” occurs as the result of inheritance and a parcel is breached, the roll back taxes are calculated on the breached parcel only, and not the entire original parcel.

6. All tracts of land formed by separations are still subject to the original covenant. A person changing the use on any separated parcel is required to pay the roll back taxes on all separated parcels,

provided that the breach occurs within seven years of the separation.

