

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 208 Session of
2009

INTRODUCED BY GODSHALL, BEYER, GIBBONS, PYLE AND SIPTROTH,
FEBRUARY 2, 2009

REFERRED TO COMMITTEE ON ENVIRONMENTAL RESOURCES AND ENERGY,
FEBRUARY 2, 2009

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 split-off, separation or transfer.

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

11 Section 1. Section 6 of the act of December 19, 1974 (P.L.
12 973, No.319), known as the Pennsylvania Farmland and Forest Land
13 Assessment Act of 1974, is amended by adding subsections to
14 read:

15 Section 6. Split-off, Separation or Transfer.--* * *

16 (b.4) (1) The owner of property subject to preferential
17 assessment may lease land covered by the preferential assessment
18 for gas and oil exploration.

19 (2) (i) The owner of property subject to preferential
20 assessment may utilize portions of the land covered by the

preferential assessment for gas and oil drilling and extraction
if the following conditions are satisfied:

(A) Each tract of land utilized does not exceed one acre.

(B) Each tract of land so utilized is accessible.

(C) Each tract or tracts of land are not sold or subdivided.

(ii) Roll-back taxes shall be imposed upon the tract or
tracts of land utilized by the landowner for gas and oil
drilling and the fair market value of that tract or tracts of
land shall be adjusted accordingly. The lease of a tract of land
for gas and oil drilling and extraction shall not invalidate the
preferential assessment of the land which is not utilized and
the land shall continue to be eligible for preferential
assessment if it continues to meet the requirements of section
3.

(3) A lease of land shall not be considered a subdivision
under this subsection.

(b.5) The lessee of property used for gas and oil
exploration or gas and oil drilling and extraction shall be
solely responsible for obtaining required permits in connection
with any construction on a tract of land which it leases under
this section for gas and oil exploration or gas and oil drilling
and extraction. No permit requested under this section shall be
denied by a municipality for any reason other than failure to
strictly comply with permit application procedures.

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