

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 984 Session of
2009

INTRODUCED BY KESSLER, CARROLL, CONKLIN, CREIGHTON, DALEY, DAY,
DePASQUALE, FAIRCHILD, FREEMAN, GODSHALL, GOODMAN, HALUSKA,
HARHAI, HARKINS, HARRIS, HORNAMAN, HOUGHTON, JOSEPHS, KORTZ,
LONGIETTI, MAHONEY, MELIO, M. O'BRIEN, PRESTON, ROSS,
SIPTROTH, SOLOBAY, VULAKOVICH, YOUNGBLOOD, YUDICHAK, HARPER,
K. SMITH, STURLA, BRADFORD AND MURT, MARCH 18, 2009

AS REPORTED FROM COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,
HOUSE OF REPRESENTATIVES, AS AMENDED, JUNE 9, 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; AND
9 PROVIDING FOR REMOVAL OF LAND FROM PREFERENTIAL ASSESSMENT. ←

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

12 Section 1. Section 6 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, is amended by adding subsections to
15 read:

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

17 ~~(b.4) The owner of property subject to preferential~~ ←
18 ~~assessment may lease land covered by the preferential assessment~~
19 ~~to be used for a wind power generation system when the following~~

~~conditions are satisfied:~~

~~(1) The tract of land so leased is accessible.~~

~~(2) The tract of land is not sold or subdivided. A lease of land shall not be considered a subdivision under this paragraph.~~

~~(b.5) Roll back taxes shall be imposed upon the tract of land leased by the landowner for wind power generation system purposes, and the fair market value of that tract of land shall be adjusted accordingly. The lease of a tract of land shall not invalidate the preferential assessment of the land which is not leased, and the land shall continue to be eligible for preferential assessment if it continues to meet the requirements of section 3.~~

~~(b.6) The wind power generation system provider 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 wind power generation purposes.~~

~~(B.4) THE OWNER OF PROPERTY SUBJECT TO PREFERENTIAL ASSESSMENT MAY LEASE OR DEVOTE LAND COVERED BY THE PREFERENTIAL ASSESSMENT TO BE USED FOR A WIND POWER GENERATION SYSTEM.~~

~~(B.5) ROLL-BACK TAXES SHALL BE IMPOSED UPON THOSE PORTIONS OF THE LAND ACTUALLY DEVOTED BY THE LANDOWNER FOR WIND POWER GENERATION SYSTEM PURPOSES, AND THE FAIR MARKET VALUE OF THOSE PORTIONS OF THE LAND SHALL BE ADJUSTED ACCORDINGLY. THE WIND POWER GENERATION SYSTEM SHALL INCLUDE THE FOUNDATION OF THE WIND TURBINE AND THE AREA OF THE SURFACE COVERED BY APPURTENANT STRUCTURES, INCLUDING NEW ROADS, BRIDGES, TRANSMISSION LINES, SUBSTATIONS AND OTHER BUILDINGS AND STRUCTURES RELATED TO THE WIND POWER GENERATION SYSTEM. ROLL-BACK TAXES ON THOSE PORTIONS OF THE LAND SHALL NOT INVALIDATE THE PREFERENTIAL ASSESSMENT OF ANY OTHER LAND COVERED BY THE PREFERENTIAL ASSESSMENT, AND SUCH~~



1 LAND SHALL CONTINUE TO BE ELIGIBLE FOR PREFERENTIAL ASSESSMENT
2 IF IT CONTINUES TO MEET THE REQUIREMENTS OF SECTION 3.

3 (B.6) THE OWNER OF PROPERTY SUBJECT TO PREFERENTIAL
4 ASSESSMENT MAY LEASE OR DEVOTE LAND COVERED BY THE PREFERENTIAL
5 ASSESSMENT TO BE USED FOR SMALL NONCOAL SURFACE MINING, AS
6 PROVIDED FOR UNDER THE ACT OF DECEMBER 19, 1984 (P.L.1093,
7 NO.219), KNOWN AS THE "NONCOAL SURFACE MINING CONSERVATION AND
8 RECLAMATION ACT."

9 (B.7) ROLL-BACK TAXES SHALL BE IMPOSED UPON THOSE PORTIONS
10 OF LAND LEASED OR DEVOTED BY THE LANDOWNER FOR SMALL NONCOAL
11 SURFACE MINING, AND THE FAIR MARKET VALUE OF THOSE PORTIONS OF
12 THE LAND SHALL BE ADJUSTED ACCORDINGLY. ROLL-BACK TAXES ON THOSE
13 PORTIONS OF THE LAND SHALL NOT INVALIDATE THE PREFERENTIAL
14 ASSESSMENT OF THE LAND WHICH IS NOT SO LEASED OR DEVOTED, AND
15 THE LAND SHALL CONTINUE TO BE ELIGIBLE FOR PREFERENTIAL
16 ASSESSMENT IF IT CONTINUES TO MEET THE REQUIREMENTS OF SECTION
17 3.

18 * * *

19 SECTION 2. THE ACT IS AMENDED BY ADDING A SECTION TO READ:

20 SECTION 8.1. REMOVAL OF LAND FROM PREFERENTIAL ASSESSMENT.--

21 (A) A LANDOWNER RECEIVING PREFERENTIAL ASSESSMENT UNDER THIS
22 ACT MAY REMOVE LAND FROM PREFERENTIAL ASSESSMENT IF:

23 (1) THE LANDOWNER NOTIFIES IN WRITING THE COUNTY ASSESSOR BY
24 JUNE 1 OF THE YEAR IMMEDIATELY PRECEDING THE TAX YEAR FOR WHICH
25 THE REMOVAL IS REQUESTED;

26 (2) THE ENTIRE TRACT OR TRACTS ENROLLED ON A SINGLE
27 APPLICATION FOR PREFERENTIAL ASSESSMENT IS REMOVED FROM
28 PREFERENTIAL ASSESSMENT; AND

29 (3) THE LANDOWNER PAYS ROLLEBACK TAXES ON THE ENTIRE TRACT OR
30 TRACTS AS PROVIDED FOR IN SECTION 5.1.

1 (B) LAND REMOVED FROM PREFERENTIAL ASSESSMENT UNDER THIS
2 SECTION SHALL NOT BE ELIGIBLE TO BE SUBSEQUENTLY REENROLLED IN
3 PREFERENTIAL ASSESSMENT BY THE SAME LANDOWNER.

4 Section 2 3. This act shall take effect in 60 days.

