

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, MURT, CALTAGIRONE, MENSCH AND
BRIGGS, MARCH 18, 2009

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES,
JUNE 17, 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 or devote land covered by the preferential

1 assessment to be used for a wind power generation system.

2 (b.5) Roll-back taxes shall be imposed upon those portions
3 of the land actually devoted by the landowner for wind power
4 generation system purposes, and the fair market value of those
5 portions of the land shall be adjusted accordingly. The wind
6 power generation system shall include the foundation of the wind
7 turbine and the area of the surface covered by appurtenant
8 structures, including new roads, bridges, transmission lines,
9 substations and other buildings and structures related to the
10 wind power generation system. Roll-back taxes on those portions
11 of the land shall not invalidate the preferential assessment of
12 any other land covered by the preferential assessment, and such
13 land shall continue to be eligible for preferential assessment
14 if it continues to meet the requirements of section 3.

15 (b.6) The owner of property subject to preferential
16 assessment may lease or devote land covered by the preferential
17 assessment to be used for small noncoal surface mining, as
18 provided for under the act of December 19, 1984 (P.L.1093,
19 No.219), known as the "Noncoal Surface Mining Conservation and
20 Reclamation Act." AT ANY ONE TIME, A LANDOWNER MAY ONLY HAVE ONE
21 ACTIVE SMALL NONCOAL SURFACE MINING PERMIT AS REQUIRED BY 25 PA.
22 CODE § 77.108 (RELATING TO PERMIT FOR SMALL NONCOAL OPERATIONS)
23 PER APPLICATION FOR PREFERENTIAL ASSESSMENT.

24 (b.7) Roll-back taxes shall be imposed upon those portions
25 of land leased or devoted by the landowner for small noncoal
26 surface mining, and the fair market value of those portions of
27 the land shall be adjusted accordingly. Roll-back taxes on those
28 portions of the land shall not invalidate the preferential
29 assessment of the land which is not so leased or devoted, and
30 the land shall continue to be eligible for preferential

assessment if it continues to meet the requirements of section
3.

* * *

Section 2. The act is amended by adding a section to read:

Section 8.1. Removal of Land From Preferential Assessment.--

(a) A landowner receiving preferential assessment under this
act may remove land from preferential assessment if:

(1) the landowner notifies in writing the county assessor by
June 1 of the year immediately preceding the tax year for which
the removal is requested;

(2) the entire tract or tracts enrolled on a single
application for preferential assessment is removed from
preferential assessment; and

(3) the landowner pays rollback taxes on the entire tract or
tracts as provided for in section 5.1.

(b) Land removed from preferential assessment under this
section shall not be eligible to be subsequently reenrolled in
preferential assessment by the same landowner.

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