

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 301 Session of 2011

INTRODUCED BY YAW, BAKER AND FONTANA, FEBRUARY 1, 2011

REFERRED TO AGRICULTURE AND RURAL AFFAIRS, FEBRUARY 1, 2011

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  
12 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest  
13 Land Assessment Act of 1974, is amended by adding a subsection  
14 to read:

15 Section 6. Split-off, Separation or Transfer; Leasing for  
16 Wireless Service; Utilization of Land or Conveyance of Rights  
17 for Exploration or Extraction of Gas, Oil or Coal Bed Methane;  
18 Utilization of Land for Commercial Alternative Energy  
19 Generation; Death of Landowner; Temporary Leases.--\* \* \*

20 (c.4) The following apply:

21 (1) The owner of property subject to preferential assessment

1 may lease or otherwise devote land subject to preferential  
2 assessment to small noncoal surface mining, as provided for  
3 under the act of December 19, 1984 (P.L.1093, No.219), known as  
4 the "Noncoal Surface Mining Conservation and Reclamation Act."

5 (2) Roll-back taxes shall be imposed upon those portions of  
6 land leased or otherwise devoted to small noncoal surface  
7 mining, and the fair market value of those portions of the land  
8 shall be adjusted accordingly. Roll-back taxes on those portions  
9 of the land shall not invalidate the preferential assessment of  
10 the land which is not so leased or devoted, and the land shall  
11 continue to be eligible for preferential assessment if it  
12 continues to meet the requirements of section 3.

13 (3) Only one small noncoal surface mining permit may be  
14 active at any one time on land subject to a single application  
15 for preferential assessment.

16 \* \* \*

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