

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2819 Session of  
2008

INTRODUCED BY GODSHALL, OCTOBER 6, 2008

REFERRED TO COMMITTEE ON ENVIRONMENTAL RESOURCES AND ENERGY,  
OCTOBER 6, 2008

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 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.

\* \* \*

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