

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 1394 Session of  
2009

INTRODUCED BY HOUGHTON, HANNA, GEORGE, GERGELY, CALTAGIRONE,  
CARROLL, DALEY, GODSHALL, KESSLER, KORTZ, MILLARD, SIPTROTH,  
SOLOBAY, WHITE, ROAE, BRADFORD, MCILVAINE SMITH, YOUNGBLOOD,  
GIBBONS AND MATZIE, APRIL 30, 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 DEFINITIONS, FOR RESPONSIBILITIES OF THE COUNTY  
9 ASSESSOR IN GENERAL, for split-off, separation or transfer of  
10 land AND FOR ROLL-BACK TAXES AND SPECIAL CIRCUMSTANCES; AND  
11 PROVIDING FOR REMOVAL OF LAND FROM PREFERENTIAL ASSESSMENT.

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12 The General Assembly of the Commonwealth of Pennsylvania  
13 hereby enacts as follows:

14 ~~Section 1. Section 6 of the act of December 19, 1974—~~  
15 ~~(P.L.973, No.319), known as the Pennsylvania Farmland and Forest~~  
16 ~~Land Assessment Act of 1974, amended December 21, 1998—~~  
17 ~~(P.L.1225, No.156), is amended to read:~~

←

18 SECTION 1. THE DEFINITIONS OF "AGRICULTURAL RESERVE,"  
19 "AGRICULTURAL USE" AND "FOREST RESERVE" IN SECTION 2 OF THE ACT  
20 OF DECEMBER 19, 1974 (P.L.973, NO.319), KNOWN AS THE  
21 PENNSYLVANIA FARMLAND AND FOREST LAND ASSESSMENT ACT OF 1974,

←

1 AMENDED DECEMBER 21, 1998 (P.L.1225, NO.156) AND DECEMBER 8,  
2 2004 (P.L. 1785, NO.235), ARE AMENDED AND THE SECTION IS AMENDED  
3 BY ADDING DEFINITIONS TO READ:

4 SECTION 2. DEFINITIONS.--AS USED IN THIS ACT, THE FOLLOWING  
5 WORDS AND PHRASES SHALL HAVE THE MEANINGS ASCRIBED TO THEM IN  
6 THIS SECTION UNLESS THE CONTEXT OBVIOUSLY OTHERWISE REQUIRES:

7 \* \* \*

8 "AGRICULTURAL RESERVE." NONCOMMERCIAL OPEN SPACE LANDS USED  
9 FOR OUTDOOR RECREATION OR THE ENJOYMENT OF SCENIC OR NATURAL  
10 BEAUTY AND OPEN TO THE PUBLIC FOR SUCH USE, WITHOUT CHARGE OR  
11 FEE, ON A NONDISCRIMINATORY BASIS. THE TERM INCLUDES ANY LAND  
12 DEVOTED TO THE DEVELOPMENT AND OPERATION OF AN ALTERNATIVE  
13 ENERGY SYSTEM, IF A MAJORITY OF THE ENERGY GENERATED IS UTILIZED  
14 ON THE TRACT IN THE PRODUCTION OF AN AGRICULTURAL COMMODITY OR  
15 IN ACTIVITIES PERFORMED ON THE FARMSTEAD LAND.

16 "AGRICULTURAL USE." LAND WHICH IS USED FOR THE PURPOSE OF  
17 PRODUCING AN AGRICULTURAL COMMODITY OR IS DEVOTED TO AND MEETS  
18 THE REQUIREMENTS AND QUALIFICATIONS FOR PAYMENTS OR OTHER  
19 COMPENSATION PURSUANT TO A SOIL CONSERVATION PROGRAM UNDER AN  
20 AGREEMENT WITH AN AGENCY OF THE FEDERAL GOVERNMENT. THE TERM  
21 INCLUDES:

22 (1) ANY FARMSTEAD LAND ON THE TRACT[. THE TERM INCLUDES];

23 (2) A WOODLOT [AND];

24 (3) ANY LAND WHICH IS RENTED TO ANOTHER PERSON AND USED FOR  
25 THE PURPOSE OF PRODUCING AN AGRICULTURAL COMMODITY; AND

26 (4) ANY LAND DEVOTED TO THE DEVELOPMENT AND OPERATION OF AN  
27 ALTERNATIVE ENERGY SYSTEM, IF A MAJORITY OF THE ENERGY GENERATED  
28 IS UTILIZED ON THE TRACT IN THE PRODUCTION OF AN AGRICULTURAL  
29 COMMODITY OR IN ACTIVITIES PERFORMED ON THE FARMSTEAD LAND.

30 \* \* \*

1     "ALTERNATIVE ENERGY." ELECTRICITY, HEAT OR OTHER USABLE FORM  
2     OF ENERGY GENERATED FROM A TIER I ENERGY SOURCE.

3     "ALTERNATIVE ENERGY SYSTEM." A FACILITY OR ENERGY SYSTEM  
4     THAT UTILIZES A TIER I ENERGY SOURCE TO GENERATE ALTERNATIVE  
5     ENERGY. THE TERM INCLUDES A FACILITY OR SYSTEM THAT GENERATES  
6     ALTERNATIVE ENERGY FOR UTILIZATION ONSITE OR FOR DELIVERY OF THE  
7     ENERGY GENERATED TO AN ENERGY DISTRIBUTION COMPANY OR TO AN  
8     ENERGY TRANSMISSION SYSTEM OPERATED BY A REGIONAL TRANSMISSION  
9     ORGANIZATION.

10     \* \* \*

11     "FOREST RESERVE." LAND, TEN ACRES OR MORE, STOCKED BY FOREST  
12     TREES OF ANY SIZE AND CAPABLE OF PRODUCING TIMBER OR OTHER WOOD  
13     PRODUCTS. THE TERM INCLUDES ANY LAND DEVOTED TO THE DEVELOPMENT  
14     AND OPERATION OF AN ALTERNATIVE ENERGY SYSTEM, IF A MAJORITY OF  
15     THE ENERGY GENERATED IS UTILIZED ON THE TRACT IN THE PRODUCTION  
16     OF AN AGRICULTURAL COMMODITY OR IN ACTIVITIES PERFORMED ON THE  
17     FARMSTEAD LAND.

18     \* \* \*

19     "TIER I ENERGY SOURCE." A TIER I ALTERNATIVE ENERGY SOURCE,  
20     AS DEFINED IN SECTION 2 OF THE ACT OF NOVEMBER 30, 2004  
21     (P.L.1672, NO.213), KNOWN AS THE "ALTERNATIVE ENERGY PORTFOLIO  
22     STANDARDS ACT."

23     \* \* \*


24     SECTION 2. SECTION 5 OF THE ACT IS AMENDED BY ADDING A  
25     SUBSECTION TO READ:

26     SECTION 5. RESPONSIBILITIES OF THE COUNTY ASSESSOR IN  
27     GENERAL.--\* \* \*

28     (B.1) PORTIONS OF LAND DEVOTED TO THE DEVELOPMENT AND  
29     OPERATION OF AN ALTERNATIVE ENERGY SYSTEM MEETING THE DEFINITION  
30     OF AGRICULTURAL USE, AGRICULTURAL RESERVE OR FOREST RESERVE

1 SHALL RETAIN THE SAME LAND USE CATEGORY FOR PREFERENTIAL  
2 ASSESSMENT AS WAS APPROVED FOR THE LAND BEFORE THE DEVOTION TOOK  
3 PLACE.

4 SECTION 3. SECTIONS 6 AND 8(B) OF THE ACT, AMENDED DECEMBER  
5 21, 1998 (P.L.1225, NO.156), ARE AMENDED TO READ:

6 Section 6. Split-off, Separation or Transfer; OTHER USE.-- 

7 (a.1) (1) The split-off of a part of land which is subject to  
8 preferential assessment under this act shall subject the land so  
9 split off and the entire tract from which the land was split off  
10 to roll-back taxes as set forth in section 5.1. The landowner  
11 changing the use of the land to one inconsistent with this act  
12 shall be liable for payment of roll-back taxes. The landowner of  
13 land which continues to be eligible for preferential assessment  
14 shall not be liable for any roll-back taxes triggered as a  
15 result of a change to an ineligible use by the owner of the  
16 split-off tract. Roll-back taxes under section 5.1 shall not be  
17 due if one of the following provisions applies:

18 (i) The tract split off does not exceed two acres annually,  
19 except that a maximum of the minimum residential lot size  
20 requirement annually may be split off if the property is  
21 situated in a local government unit which requires a minimum  
22 residential lot size of two to three acres; the tract split off  
23 is used only for agricultural use, agricultural reserve or  
24 forest reserve or for the construction of a residential dwelling  
25 to be occupied by the person to whom the land is conveyed; and  
26 the total tract or tracts so split off do not exceed the lesser  
27 of ten acres or ten percent (10%) of the entire tract subject to  
28 preferential assessment.

29 (ii) The split-off occurs through a condemnation.

30 (2) Each tract which has been split off under paragraph (1)

(i) shall be subject to roll-back taxes for such a period of time as provided in section 5.1. The landowner changing the use of the land shall be liable for payment of roll-back taxes.

(3) The split-off of a tract of land which meets the provisions of paragraph (1) shall not invalidate the preferential assessment on any land retained by the landowner which continues to meet the provisions of section 3.

(4) Payment of roll-back taxes by the liable landowner shall not invalidate the preferential assessment on any land which continues to meet the provisions of section 3.

(5) Any person may bring an action in equity to enjoin use of the land inconsistent with the use provided in this subsection.

(6) Land which has been split off shall be deemed to be used for residential use, agricultural use, agricultural reserve or forest reserve unless it is demonstrated that the owner of the split-off parcel is actively using the tract in a manner which is inconsistent with residential use, agricultural use, agricultural reserve or forest reserve.

(a.2) The owner of land subject to preferential assessment may separate land. If a separation occurs, all tracts formed by the separation shall continue to receive preferential assessment unless, within seven years of the separation, there is a subsequent change of use to one inconsistent with the provisions of section 3. Such subsequent change in use shall subject the entire tract so separated to roll-back taxes as set forth in section 5.1. The landowner changing the use of the land to one inconsistent with the provisions of section 3 shall be liable for payment of roll-back taxes. After seven years from the date of the separation, only that portion of land which has had its

1 use changed to one which is inconsistent with the provisions of  
2 section 3 shall be subject to roll-back taxes as set forth in  
3 section 5.1. Payment of roll-back taxes shall not invalidate the  
4 preferential assessment on any land which continues to meet the  
5 provisions of section 3.

6 (a.3) If ownership of land subject to a single application  
7 for preferential assessment is transferred to another landowner,  
8 the land shall continue to receive preferential assessment, and  
9 no roll-back taxes shall be due unless there is a subsequent  
10 change of use to one inconsistent with the provisions of section  
11 3. The landowner changing the use of the land to one  
12 inconsistent with the provisions of section 3 shall be liable  
13 for payment of roll-back taxes. Payment of roll-back taxes shall  
14 not invalidate the preferential assessment on any land which  
15 continues to meet the provisions of section 3.

16 (b.1) The owner of property subject to preferential  
17 assessment may lease land covered by the preferential assessment  
18 to be used for wireless or cellular telecommunication when the  
19 following conditions are satisfied:

20 (1) The tract of land so leased does not exceed one-half of  
21 an acre.

22 (2) The tract of land does not have more than one  
23 communication tower.

24 (3) The tract of land is accessible.

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

27 (b.2) Use of land under this section for wireless services  
28 other than wireless telecommunications may only qualify if such  
29 wireless services share a tower with a wireless  
30 telecommunications provider as provided for in subsection (b.1).

1 Roll-back taxes shall be imposed upon the tract of land leased  
2 by the landowner for wireless or cellular telecommunications  
3 purposes and the fair market value of that tract of land shall  
4 be adjusted accordingly. The lease of such a tract of land shall  
5 not invalidate the preferential assessment of the land which is  
6 not so leased, and such land shall continue to be eligible for  
7 preferential assessment if it continues to meet the requirements  
8 of section 3.

9 (b.3) The wireless or cellular communications provider shall  
10 be solely responsible for obtaining required permits in  
11 connection with any construction on a tract of land which it  
12 leases pursuant to the provisions of this section for  
13 telecommunications purposes. No permit requested pursuant to  
14 this section shall be denied by a municipality for any reason  
15 other than failure to strictly comply with permit application  
16 procedures.

17 ~~(b.4) Property~~ (C.1) (1) LAND subject to preferential ←  
18 assessment may be leased or otherwise devoted to the exploration  
19 for and removal of oil and gas, including the extraction of coal  
20 bed methane, and the development of appurtenant facilities, ←  
21 INCLUDING, BUT NOT LIMITED TO, NEW ROADS AND BRIDGES, PIPELINES  
22 AND OTHER BUILDINGS OR STRUCTURES related to those activities.

23 (2) PORTIONS OF LAND SUBJECT TO PREFERENTIAL ASSESSMENT MAY ←  
24 BE USED FOR EXPLORATION FOR OR REMOVAL OF OIL AND GAS, INCLUDING  
25 THE EXTRACTION OF COAL BED METHANE, AND THE DEVELOPMENT OF  
26 APPURTENANT FACILITIES, INCLUDING, BUT NOT LIMITED TO, NEW ROADS  
27 AND BRIDGES, PIPELINES AND OTHER BUILDINGS OR STRUCTURES RELATED  
28 TO THOSE ACTIVITIES.

29 ~~(b.5)~~ (C.2) Roll-back taxes shall be imposed upon those ←  
30 portions of the land actually devoted to the activities set

1 ~~forth in subsection (b.4) after the effective date of this~~ ←  
2 ~~subsection (C.1) (2), excluding land devoted solely to subsurface~~ ←  
3 ~~transmission or gathering lines which shall not be subject to~~  
4 ~~rollback ROLL-BACK TAX. The portions of the land subject to~~ ←  
5 ~~rollback shall be measured upon completion of drilling and after~~  
6 ~~well site restoration and at the filing of a well site~~  
7 ~~restoration report with the Department of Environmental~~  
8 ~~Protection. The fair market value of only those portions of the~~  
9 ~~land shall be adjusted accordingly. Roll back taxes on those~~  
10 ~~portions of the land shall not invalidate the preferential~~  
11 ~~assessment of any other land covered by the preferential~~  
12 ~~assessment and such land shall continue to be eligible for~~  
13 ~~preferential assessment if it continues to meet the requirements~~  
14 ~~of section 3. Notwithstanding the foregoing, nothing contained~~  
15 ~~herein shall impose roll back taxes upon a PORTION OF LAND~~ ←  
16 ~~SUBJECT TO ROLL-BACK TAX SHALL BE THE RESTORED WELL SITE AND ANY~~  
17 ~~PORTION OF LAND THAT DOES NOT MEET THE REQUIREMENTS OF SECTION~~  
18 ~~3, AS MEASURED UPON THE FILING OF A WELL SITE RESTORATION REPORT~~  
19 ~~WITH THE DEPARTMENT OF ENVIRONMENTAL PROTECTION AS REQUIRED BY~~  
20 ~~25 PA. CODE 78.65 (RELATING TO SITE RESTORATION) OR ITS~~  
21 ~~SUBSEQUENT VERSION. WITHIN TEN DAYS OF ITS RECEIPT, A COPY OF~~  
22 ~~THIS REPORT SHALL BE FURNISHED BY THE DEPARTMENT OF~~  
23 ~~ENVIRONMENTAL PROTECTION TO THE COUNTY BOARD FOR ASSESSMENT~~  
24 ~~APPEALS. THE FAIR MARKET VALUE OF THE RESTORED WELL SITE AND ANY~~  
25 ~~LAND THAT DOES NOT MEET THE REQUIREMENTS OF SECTION 3 SHALL BE~~  
26 ~~ADJUSTED TO BEGIN ON THE DATE OF APPROVAL OF A PERMIT ISSUED IN~~  
27 ~~ACCORDANCE WITH THE PROVISIONS OF THE ACT OF DECEMBER 19, 1984~~  
28 ~~(P.L.1140, NO.223), KNOWN AS THE "OIL AND GAS ACT," AND PAYABLE~~  
29 ~~UPON THE FILING OF A WELL SITE RESTORATION REPORT. THE USE OF A~~  
30 ~~PORTION OF LAND UNDER SUBSECTION (C.1) (2) SHALL NOT INVALIDATE~~



THE PREFERENTIAL ASSESSMENT OF THE LAND WHICH IS NOT SO USED,  
AND THE LAND SHALL CONTINUE TO RECEIVE PREFERENTIAL ASSESSMENT  
IF IT CONTINUES TO MEET THE REQUIREMENTS OF SECTION 3.

(C.3) NOTWITHSTANDING SUBSECTION (C.2), NO ROLL-BACK TAXES  
SHALL BE IMPOSED UPON A landowner for activities related to the  
exploration for and removal of oil and gas, including the  
extraction of coal bed methane, conducted exclusively by parties  
other than the landowner who hold rights to conduct such  
activities pursuant to an instrument, conveyance or other  
vesting of such rights, but not by virtue of a lease agreement,  
occurring before the land received a preferential assessment  
under this act and occurring before the effective date of this  
section. ACT. A COUNTY THAT HAS PREVIOUSLY ASSESSED ROLL-BACK  
TAXES AND ADJUSTED FAIR MARKET VALUE ON LANDS COVERED BY  
PREFERENTIAL ASSESSMENT PRIOR TO THE ENACTMENT OF THIS  
SUBSECTION SHALL COMPLY WITH THIS SUBSECTION BEGINNING ON THE  
EFFECTIVE DATE OF THIS SUBSECTION, AND SHALL NOT BE REQUIRED TO  
IMPLEMENT THE PROVISIONS OF THIS SUBSECTION RETROACTIVELY.  
COUNTIES THAT HAVE NOT ASSESSED ROLL-BACK TAXES AND ADJUSTED  
FAIR MARKET VALUE FOR TRACTS OF LAND UTILIZED FOR OIL AND GAS  
DRILLING AND APPURTENANT FACILITIES PRIOR TO ENACTMENT OF THIS  
SUBSECTION MAY NOT IMPLEMENT THE PROVISIONS OF THIS SUBSECTION  
RETROACTIVELY.

~~(b.6)~~ (C.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.7)~~ (C.5) Roll-back taxes shall be imposed upon those  
portions of the land ~~leased or~~ 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

←  
1 accordingly. THE WIND POWER GENERATION SYSTEM SHALL INCLUDE THE  
2 FOUNDATION OF THE WIND TURBINE AND THE AREA OF THE SURFACE  
3 COVERED BY APPURTENANT STRUCTURES, INCLUDING, BUT NOT LIMITED  
4 TO, NEW ROADS AND BRIDGES, TRANSMISSION LINES, SUBSTATIONS AND  
5 OTHER BUILDINGS OR STRUCTURES RELATED TO THE WIND POWER  
6 GENERATION SYSTEM. Roll-back taxes on those portions of the land  
7 shall not invalidate the preferential assessment of any other  
8 land covered by the preferential assessment and such land shall  
9 continue to be eligible for preferential assessment if it  
10 continues to meet the requirements of section 3.

←  
11 (C.6) THE OWNER OF PROPERTY SUBJECT TO PREFERENTIAL  
12 ASSESSMENT MAY LEASE OR DEVOTE LAND COVERED BY THE PREFERENTIAL  
13 ASSESSMENT TO BE USED FOR SMALL NONCOAL SURFACE MINING, AS  
14 PROVIDED FOR UNDER THE ACT OF DECEMBER 19, 1984 (P.L.1093,  
15 NO.219), KNOWN AS THE NONCOAL SURFACE MINING CONSERVATION AND  
16 RECLAMATION ACT.

17 (C.7) ROLL-BACK TAXES SHALL BE IMPOSED UPON THOSE PORTIONS  
18 OF LAND LEASED OR DEVOTED BY THE LANDOWNER FOR SMALL NONCOAL  
19 SURFACE MINING, AND THE FAIR MARKET VALUE OF THOSE PORTIONS OF  
20 THE LAND SHALL BE ADJUSTED ACCORDINGLY. ROLL-BACK TAXES ON THOSE  
21 PORTIONS OF THE LAND SHALL NOT INVALIDATE THE PREFERENTIAL  
22 ASSESSMENT OF THE LAND WHICH IS NOT SO LEASED OR DEVOTED, AND  
23 THE LAND SHALL CONTINUE TO BE ELIGIBLE FOR PREFERENTIAL  
24 ASSESSMENT IF IT CONTINUES TO MEET THE REQUIREMENTS OF SECTION  
25 3.

26 (d) Upon the death of a landowner receiving preferential  
27 assessment under this act, if land subject to preferential  
28 assessment is divided among the beneficiaries designated as  
29 class A for inheritance tax purposes and, as a result of such  
30 division, one or more tracts no longer meet the provisions of

1 section 3, no roll-back tax shall be due on any of the land  
2 which previously qualified for preferential assessment. A  
3 subsequent change in the use of one such beneficiary's portion  
4 of the divided land shall not subject any other beneficiary's  
5 portion of the divided land to roll-back taxes. Roll-back taxes  
6 shall be due only in accordance with the provisions of section  
7 5.1 on the tract held by the beneficiary who changes the use of  
8 any portion of his or her inheritance.

9 (e) Any change in use of land subject to preferential  
10 assessment shall be in compliance with the zoning ordinances of  
11 the local municipality, if in effect.

12 SECTION 8. ROLL-BACK TAXES; SPECIAL CIRCUMSTANCES.--

13 (B) UNPAID ROLL-BACK TAXES SHALL BE A LIEN UPON THE PROPERTY  
14 COLLECTIBLE IN THE MANNER PROVIDED BY LAW FOR THE COLLECTION OF  
15 DELINQUENT TAXES. ROLL-BACK TAXES SHALL BECOME DUE ON THE DATE  
16 OF CHANGE OF USE, OR WHEN A WELL SITE RESTORATION REPORT IS  
17 FILED UNDER SECTION 6(C.2), OR ANY OTHER TERMINATION OF  
18 PREFERENTIAL ASSESSMENT AND SHALL BE PAID BY THE OWNER OF THE  
19 LAND AT THE TIME OF CHANGE IN USE, OR ANY OTHER TERMINATION OF  
20 PREFERENTIAL ASSESSMENT, TO THE COUNTY TREASURER OR TO THE TAX  
21 CLAIM BUREAU, AS THE CASE MAY BE, WHOSE RESPONSIBILITY IT SHALL  
22 BE TO MAKE PROPER DISTRIBUTION OF THE TAXES TO THE TAXING BODIES  
23 WHEREIN THE PROPERTY IS LOCATED. NOTHING IN THIS SECTION SHALL  
24 BE CONSTRUED TO REQUIRE THE TAXING BODY OF A TAXING DISTRICT IN  
25 WHICH LAND ENROLLED IN PREFERENTIAL USE IS SITUATED TO ACCEPT  
26 THE ROLL-BACK TAXES DUE AND PAYABLE TO THAT TAXING DISTRICT IF  
27 THE USE OF THE LAND IS CHANGED FOR THE PURPOSE OF GRANTING OR  
28 DONATING SUCH LAND TO:

29 (1) A SCHOOL DISTRICT;

30 (2) A MUNICIPALITY;

(3) A COUNTY;

(4) A VOLUNTEER FIRE COMPANY;

(5) A VOLUNTEER AMBULANCE SERVICE;

(6) A NOT-FOR-PROFIT CORPORATION, TAX EXEMPT UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE OF 1954 (68A STAT. 3, 26 U.S.C. § 501(C)(3)), PROVIDED THAT, PRIOR TO ACCEPTING OWNERSHIP OF THE LAND, SUCH CORPORATION ENTERS INTO AN AGREEMENT WITH THE MUNICIPALITY WHEREIN THE SUBJECT LAND IS LOCATED GUARANTEEING THAT IT WILL BE USED EXCLUSIVELY FOR RECREATIONAL PURPOSES, ALL OF WHICH SHALL BE AVAILABLE TO THE GENERAL PUBLIC FREE OF CHARGE. IN THE EVENT THE CORPORATION CHANGES THE USE OF ALL OR A PORTION OF THE LAND OR CHARGES ADMISSION OR ANY OTHER FEE FOR THE USE OR ENJOYMENT OF THE FACILITIES, THE CORPORATION SHALL IMMEDIATELY BECOME LIABLE FOR ALL ROLL-BACK TAXES AND ACCRUED INTEREST PREVIOUSLY FORGIVEN PURSUANT HERETO; OR

(7) A RELIGIOUS ORGANIZATION FOR CONSTRUCTION OR REGULAR USE AS A CHURCH, SYNAGOGUE OR OTHER PLACE OF WORSHIP, INCLUDING MEETING FACILITIES, PARKING FACILITIES, HOUSING FACILITIES AND OTHER FACILITIES WHICH FURTHER THE RELIGIOUS PURPOSES OF THE ORGANIZATION.

\* \* \*

SECTION 4. 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

1 PREFERENTIAL ASSESSMENT; AND

2 (3) THE LANDOWNER PAYS ROLLBACK TAXES ON THE ENTIRE TRACT OR  
3 TRACTS AS PROVIDED FOR IN SECTION 5.1.

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

7 Section 2 5. This act shall take effect ~~immediately~~. AS  
8 FOLLOWS:

9 (1) THE ADDITION OF SECTION 8.1 OF THE ACT SHALL TAKE  
10 EFFECT IN 60 DAYS.

11 (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT  
12 IMMEDIATELY.

