

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 298 Session of 2009

INTRODUCED BY YAW, BAKER, WAUGH, KITCHEN, SCARNATI, M. WHITE, ORIE, D. WHITE, WONDERLING, RAFFERTY, GORDNER, BROWNE, FOLMER, ALLOWAY AND VANCE, MARCH 5, 2009

SENATOR CORMAN, APPROPRIATIONS, RE-REPORTED AS AMENDED, JANUARY 26, 2010

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 GENERAL RESPONSIBILITIES OF
9 COUNTY ASSESSORS, for split-off, separation or transfer and
10 for roll-back taxes and special circumstances; AND PROVIDING
11 FOR REMOVAL OF LAND FROM PREFERENTIAL ASSESSMENT.



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

14 Section 1. The definition of "agricultural use" DEFINITIONS
15 OF "AGRICULTURAL RESERVE," "AGRICULTURAL USE" AND "FOREST
16 RESERVE" in section 2 of the act of December 19, 1974 (P.L.973,
17 No.319), known as the Pennsylvania Farmland and Forest Land
18 Assessment Act of 1974, amended December 21, 1998 (P.L.1225,
19 No.156), is AND DECEMBER 8, 2004 (P.L.1785, NO.235), ARE amended
20 and the section is amended by adding definitions to read:



21 Section 2. Definitions.--As used in this act, the following

1 words and phrases shall have the meanings ascribed to them in
2 this section unless the context obviously otherwise requires:

3 * * *

4 "AGRICULTURAL RESERVE." NONCOMMERCIAL OPEN SPACE LANDS USED ←
5 FOR OUTDOOR RECREATION OR THE ENJOYMENT OF SCENIC OR NATURAL
6 BEAUTY AND OPEN TO THE PUBLIC FOR SUCH USE, WITHOUT CHARGE OR
7 FEE, ON A NONDISCRIMINATORY BASIS. THE TERM INCLUDES ANY LAND
8 DEVOTED TO THE DEVELOPMENT AND OPERATION OF AN ALTERNATIVE
9 ENERGY SYSTEM, IF A MAJORITY OF THE ENERGY ANNUALLY GENERATED IS
10 UTILIZED ON THE TRACT.

11 "Agricultural use." Land which is used for the purpose of
12 producing an agricultural commodity or is devoted to and meets
13 the requirements and qualifications for payments or other
14 compensation pursuant to a soil conservation program under an
15 agreement with an agency of the Federal Government. The term
16 includes:

17 (1) any farmstead land on the tract[. The term includes];

18 (2) a woodlot [and];

19 (3) any land which is rented to another person and used for
20 the purpose of producing an agricultural commodity; and

21 (4) any land devoted to the development and operation of an
22 alternative energy system, if a majority of the energy ANNUALLY ←
23 generated is utilized on the tract in the production of an ←
24 agricultural commodity or in activities performed on the
25 farmstead land.

26 * * *

27 "Alternative energy." Electricity, heat or other usable form
28 of energy generated from a Tier I energy source.

29 "Alternative energy system." A facility or energy system
30 that utilizes a Tier I energy source to generate alternative

1 energy. The term includes a facility or system that generates
2 alternative energy for utilization onsite or for delivery of the
3 energy generated to an energy distribution company or to an
4 energy transmission system operated by a regional transmission
5 organization.

6 * * *

7 "FOREST RESERVE." LAND, TEN ACRES OR MORE, STOCKED BY FOREST ←
8 TREES OF ANY SIZE AND CAPABLE OF PRODUCING TIMBER OR OTHER WOOD
9 PRODUCTS. THE TERM INCLUDES ANY LAND DEVOTED TO THE DEVELOPMENT
10 AND OPERATION OF AN ALTERNATIVE ENERGY SYSTEM, IF A MAJORITY OF
11 THE ENERGY ANNUALLY GENERATED IS UTILIZED ON THE TRACT.

12 * * *

13 "Tier I energy source." A Tier I alternative energy source,
14 as defined in section 2 of the act of November 30, 2004 (P.L.
15 1672, No.213), known as the "Alternative Energy Portfolio
16 Standards Act."

17 * * *

18 SECTION 1.1. SECTION 5 OF THE ACT, AMENDED DECEMBER 8, 2004 ←
19 (P.L.1785, NO.235), IS AMENDED TO READ:

20 SECTION 5. RESPONSIBILITIES OF THE COUNTY ASSESSOR IN
21 GENERAL.--(A) IN ADDITION TO KEEPING SUCH RECORDS AS ARE NOW OR
22 HEREAFTER REQUIRED BY LAW, IT SHALL BE THE DUTY OF THE COUNTY
23 ASSESSOR:

24 (1) TO INDICATE ON PROPERTY RECORD CARDS, ASSESSMENT ROLLS,
25 AND ANY OTHER APPROPRIATE RECORDS, THE FAIR MARKET VALUE, THE
26 NORMAL ASSESSED VALUE, THE LAND USE CATEGORY AND THE NUMBER OF
27 ACRES ENROLLED IN EACH LAND USE CATEGORY, THE USE VALUE UNDER
28 SECTION 4.2 AND THE PREFERENTIALLY ASSESSED VALUE OF EACH PARCEL
29 GRANTED PREFERENTIAL USE ASSESSMENTS UNDER THIS ACT; AND
30 ANNUALLY, TO RECORD ON SUCH RECORDS ALL CHANGES, IF ANY, IN THE

1 FAIR MARKET VALUE, THE NORMAL ASSESSED VALUE, THE LAND USE
2 CATEGORY AND THE NUMBER OF ACRES ENROLLED IN EACH LAND USE
3 CATEGORY, THE USE VALUE UNDER SECTION 4.2 AND THE PREFERENTIALLY
4 ASSESSED VALUE OF SUCH PROPERTIES.

5 (2) TO NOTIFY IN WRITING THE APPROPRIATE TAXING BODIES AND
6 LANDOWNER OF ANY PREFERENTIAL ASSESSMENTS GRANTED OR TERMINATED
7 FOR EACH PARCEL, INCLUDING THE LAND USE CATEGORY AND THE NUMBER
8 OF ACRES ENROLLED IN EACH LAND USE CATEGORY, WITHIN THEIR TAXING
9 JURISDICTION AND OF THE REASON FOR TERMINATION WITHIN FIVE DAYS
10 OF SUCH CHANGE. THERE SHALL BE A RIGHT OF APPEAL AS PROVIDED BY
11 SECTION 9.

12 (3) TO NOTIFY IN WRITING THE OWNER OF A PROPERTY THAT IS
13 PREFERENTIALLY ASSESSED UNDER THIS ACT, AND THE TAXING BODIES OF
14 THE DISTRICT IN WHICH SUCH PROPERTY IS SITUATED, OF ANY CHANGES
15 IN THE FAIR MARKET VALUE, THE NORMAL ASSESSED VALUE, THE LAND
16 USE CATEGORY AND THE NUMBER OF ACRES ENROLLED IN EACH LAND USE
17 CATEGORY, THE USE VALUE UNDER SECTION 4.2 OR THE PREFERENTIALLY
18 ASSESSED VALUE WITHIN FIVE DAYS OF SUCH CHANGE. THERE SHALL BE A
19 RIGHT OF APPEAL AS PROVIDED FOR IN SECTION 9.

20 (4) TO MAINTAIN A PERMANENT RECORD OF THE TAX RATES, IN
21 MILLS, LEVIED BY EACH OF THE TAXING AUTHORITIES IN THE COUNTY
22 FOR EACH TAX YEAR.

23 (5) BY JANUARY 31 OF EACH YEAR, TO REPORT TO THE DEPARTMENT
24 FOR THE PREVIOUS YEAR THE NUMBER OF ACRES ENROLLED IN EACH LAND
25 USE CATEGORY, THE NUMBER OF ACRES TERMINATED IN EACH LAND USE
26 CATEGORY, THE DOLLAR AMOUNT RECEIVED AS ROLL-BACK TAXES AND THE
27 DOLLAR AMOUNT RECEIVED AS INTEREST ON ROLL-BACK TAXES.

28 (B) IT SHALL BE THE DUTY OF THE COUNTY ASSESSOR, AS SET
29 FORTH UNDER SECTION 8(C), TO CALCULATE ROLL-BACK TAXES, GIVE
30 NOTICE OF THE AMOUNTS DUE TO LANDOWNERS AND INTERESTED PARTIES

1 AND TO FILE LIENS FOR UNPAID ROLL-BACK TAXES.

2 (B.1) WITH RESPECT TO THE DEVELOPMENT OF AN ALTERNATIVE
3 ENERGY SYSTEM WHICH CONTINUES TO MEET THE DEFINITION OF
4 AGRICULTURAL USE, AGRICULTURAL RESERVE OR FOREST RESERVE, THE
5 LAND DEVOTED TO THAT DEVELOPMENT AND OPERATION SHALL RETAIN THE
6 SAME LAND USE CATEGORY FOR PREFERENTIAL ASSESSMENT AS WAS
7 APPROVED FOR THE LAND BEFORE THE DEVOTION TOOK PLACE.

8 (C) THE PREFERENTIAL USE ASSESSMENTS GRANTED UNDER THIS ACT
9 SHALL BE CONSIDERED BY THE STATE TAX EQUALIZATION BOARD IN
10 DETERMINING THE MARKET VALUE OF TAXABLE REAL PROPERTY FOR SCHOOL
11 SUBSIDY PURPOSES. THE STATE TAX EQUALIZATION BOARD SHALL NOT
12 REFLECT THE INDIVIDUAL SCHOOL DISTRICT MARKET VALUE DECREASE, AS
13 IT RELATES TO AGRICULTURAL LAND, WHEN CERTIFYING THE STATEWIDE
14 MARKET VALUE TO THE DEPARTMENT OF EDUCATION.

15 Section 2. Section 6 heading AND (A.1) of the act ~~is~~, ←
16 AMENDED DECEMBER 21, 1998 (P.L.1225, NO.156), ARE amended and
17 the section is amended by adding subsections to read:

18 Section 6. Split-off, Separation or Transfer; Leasing for
19 Wireless Service; Utilization of Land or Conveyance of Rights
20 for Exploration or Extraction of Gas, Oil or Coal Bed Methane;
21 Utilization of Land for Commercial Alternative Energy
22 Generation; Death of Landowner; Temporary Leases.---* * *(A.1) ←

23 (1) THE SPLIT-OFF OF A PART OF LAND WHICH IS SUBJECT TO
24 PREFERENTIAL ASSESSMENT UNDER THIS ACT SHALL SUBJECT THE LAND SO
25 SPLIT OFF AND THE ENTIRE TRACT FROM WHICH THE LAND WAS SPLIT OFF
26 TO ROLL-BACK TAXES AS SET FORTH IN SECTION 5.1, EXCEPT AS
27 PROVIDED IN THIS SUBSECTION. [THE LANDOWNER CHANGING THE USE OF
28 THE LAND TO ONE INCONSISTENT WITH THIS ACT] THE LANDOWNER WHO
29 CONDUCTS THE SPLIT-OFF SHALL BE LIABLE FOR PAYMENT OF ROLL-BACK
30 TAXES. [THE LANDOWNER OF LAND WHICH CONTINUES TO BE ELIGIBLE FOR

1 PREFERENTIAL ASSESSMENT SHALL NOT BE LIABLE FOR ANY ROLL-BACK
2 TAXES TRIGGERED AS A RESULT OF A CHANGE TO AN INELIGIBLE USE BY
3 THE OWNER OF THE SPLIT-OFF TRACT. ROLL-BACK] IF ONE OF THE
4 FOLLOWING PROVISIONS APPLY, ROLL-BACK TAXES UNDER SECTION 5.1
5 SHALL [NOT] ONLY BE DUE [IF ONE OF THE FOLLOWING PROVISIONS
6 APPLIES] AS PROVIDED IN THIS SUBSECTION:

7 (I) THE TRACT OR TRACTS SPLIT OFF [DOES] DO NOT EXCEED TWO
8 ACRES ANNUALLY, EXCEPT THAT A MAXIMUM OF THE MINIMUM RESIDENTIAL
9 LOT SIZE REQUIREMENT ANNUALLY MAY BE SPLIT OFF IF THE PROPERTY
10 IS SITUATED IN A LOCAL GOVERNMENT UNIT WHICH REQUIRES A MINIMUM
11 RESIDENTIAL LOT SIZE OF TWO TO THREE ACRES; THE TRACT OR TRACTS
12 SPLIT OFF [IS] ARE USED ONLY FOR AGRICULTURAL USE, AGRICULTURAL
13 RESERVE OR FOREST RESERVE OR FOR THE CONSTRUCTION OF A
14 RESIDENTIAL DWELLING TO BE OCCUPIED BY THE PERSON TO WHOM THE
15 LAND IS CONVEYED; AND THE TOTAL TRACT OR TRACTS SO SPLIT OFF DO
16 NOT EXCEED THE LESSER OF TEN ACRES OR TEN PERCENT (10%) OF THE
17 ENTIRE TRACT SUBJECT TO PREFERENTIAL ASSESSMENT.

18 (II) THE SPLIT-OFF OCCURS THROUGH A CONDEMNATION.

19 (2) EACH TRACT WHICH HAS BEEN SPLIT OFF UNDER AND MEETS THE
20 PROVISIONS OF PARAGRAPH (1) (I) SHALL BE SUBJECT TO ROLL-BACK
21 TAXES FOR SUCH A PERIOD OF TIME AS PROVIDED IN SECTION 5.1. THE
22 LANDOWNER [CHANGING THE USE OF THE LAND] WHO CONDUCTS THE SPLIT-
23 OFF SHALL BE LIABLE FOR PAYMENT OF ROLL-BACK TAXES, WHICH SHALL
24 ONLY BE DUE WITH RESPECT TO THE SPLIT-OFF PORTION OF LAND. IF
25 THE OWNER OF THE TRACT WHICH HAS BEEN SPLIT OFF UNDER PARAGRAPH
26 (1) (I) SUBSEQUENTLY CHANGES THE USE OF THAT LAND TO AN
27 INELIGIBLE USE, THE OWNER OF THE ORIGINAL TRACT WHICH CONTINUES
28 TO BE ELIGIBLE FOR PREFERENTIAL ASSESSMENT SHALL NOT BE LIABLE
29 FOR ANY ROLL-BACK TAXES TRIGGERED AS A RESULT.

30 (2.1) NO ROLL-BACK TAXES SHALL BE DUE FOR SPLIT-OFFS

1 DESCRIBED IN PARAGRAPH (1) (II).

2 (3) THE SPLIT-OFF OF A TRACT OF LAND WHICH MEETS THE
3 PROVISIONS OF PARAGRAPH (1) SHALL NOT INVALIDATE THE
4 PREFERENTIAL ASSESSMENT ON ANY LAND RETAINED BY THE LANDOWNER
5 WHICH CONTINUES TO MEET THE PROVISIONS OF SECTION 3.

6 (4) PAYMENT OF ROLL-BACK TAXES BY THE LIABLE LANDOWNER SHALL
7 NOT INVALIDATE THE PREFERENTIAL ASSESSMENT ON ANY LAND WHICH
8 CONTINUES TO MEET THE PROVISIONS OF SECTION 3.

9 (5) ANY PERSON MAY BRING AN ACTION IN EQUITY TO ENJOIN USE
10 OF THE LAND INCONSISTENT WITH THE USE PROVIDED IN THIS
11 SUBSECTION.

12 (6) LAND WHICH HAS BEEN SPLIT OFF SHALL BE DEEMED TO BE USED
13 FOR RESIDENTIAL USE, AGRICULTURAL USE, AGRICULTURAL RESERVE OR
14 FOREST RESERVE UNLESS IT IS DEMONSTRATED THAT THE OWNER OF THE
15 SPLIT-OFF PARCEL IS ACTIVELY USING THE TRACT IN A MANNER WHICH
16 IS INCONSISTENT WITH RESIDENTIAL USE, AGRICULTURAL USE,
17 AGRICULTURAL RESERVE OR FOREST RESERVE.

18 * * *

19 ~~(c.1) Preferential assessment is subject to the following~~ ←

20 THE FOLLOWING APPLY: ←

21 (1) Land subject to preferential assessment may be leased or
22 otherwise devoted to the exploration FOR AND REMOVAL of gas and ←
23 oil, INCLUDING THE EXTRACTION OF COAL BED METHANE, AND THE ←
24 DEVELOPMENT OF APPURTENANT FACILITIES, INCLUDING NEW ROADS AND
25 BRIDGES, PIPELINES AND OTHER BUILDINGS OR STRUCTURES, RELATED TO
26 EXPLORATION FOR AND REMOVAL OF GAS AND OIL AND THE EXTRACTION OF
27 COAL BED METHANE.

28 ~~(2) The following apply:~~ ←

29 ~~(i) Portions of land subject to preferential assessment may~~
30 ~~be used for EXPLORATION FOR AND REMOVAL OF gas and oil drilling~~ ←

1 ~~and extraction, INCLUDING THE EXTRACTION OF COAL BED METHANE,~~ ←
2 ~~and the development of appurtenant facilities, INCLUDING NEW~~ ←
3 ~~ROADS AND BRIDGES, PIPELINES AND OTHER BUILDINGS OR STRUCTURES,~~
4 ~~related to those activities.~~

5 ~~(ii)-(3) Roll-back taxes shall be imposed upon those portions~~ ←
6 ~~of land utilized by the landowner for gas and oil drilling and~~ ←
7 ~~extraction ACTUALLY DEVOTED TO ACTIVITIES SET FORTH IN PARAGRAPH~~ ←
8 ~~(2), excluding land devoted to subsurface transmission or~~
9 ~~gathering lines, which shall not be subject to roll-back taxes~~ ←
10 ~~TAX. The portion of land subject to roll-back tax shall be the~~ ←
11 ~~restored well site and any land which does not meet the~~ ←
12 ~~requirements of LAND WHICH IS INCAPABLE OF BEING IMMEDIATELY~~ ←
13 ~~USED FOR THE AGRICULTURAL USE, AGRICULTURAL RESERVE OR FOREST~~
14 ~~RESERVE ACTIVITIES REQUIRED UNDER section 3, as measured upon~~ ←
15 ~~the filing of a FROM THE well site restoration report with AS~~ ←
16 ~~APPROVED BY the Department of Environmental Protection as~~
17 ~~required by 25 Pa. Code 78.65 (relating to site restoration) or~~
18 ~~its subsequent version. A copy of this report shall be submitted~~
19 ~~BY THE DEPARTMENT OF ENVIRONMENTAL PROTECTION to the county~~ ←
20 ~~assessor at the same time it is submitted to the Department of~~ ←
21 ~~Environmental Protection WITHIN TEN DAYS OF ITS APPROVAL. The~~ ←
22 ~~fair market value of the restored well site AND LAND WHICH IS~~ ←
23 ~~INCAPABLE OF BEING IMMEDIATELY USED FOR THE AGRICULTURAL USE,~~
24 ~~AGRICULTURAL RESERVE OR FOREST RESERVE ACTIVITIES REQUIRED UNDER~~
25 ~~SECTION 3 shall be adjusted retroactively to the date of the~~ ←
26 ~~permit issued WAS APPROVED under section 201 of the act of~~ ←
27 ~~December 19, 1984 (P.L.1140, No.223), known as the "Oil and Gas~~
28 ~~Act." ROLL-BACK TAXES SHALL BECOME DUE UPON THE FILING OF THE~~ ←
29 ~~APPROVED WELL SITE RESTORATION REPORT WITH THE COUNTY ASSESSOR.~~
30 ~~The utilization of a portion of land for gas and oil drilling~~ ←

1 ~~and extraction~~ ACTIVITIES SET FORTH IN PARAGRAPH (2) shall not
2 ~~invalidate the preferential assessment of the land which is not~~
3 ~~so utilized and the land shall continue to receive preferential~~
4 ~~assessment if it continues to meet the requirements of section~~
5 ~~3.~~

6 ~~(iii) (4) Notwithstanding subparagraph (ii) PARAGRAPH (3),~~
7 ~~no roll-back tax shall be imposed upon a landowner for~~
8 ~~activities related to the exploration for or removal of oil or~~
9 ~~gas, including the extraction of coal bed methane, conducted by~~
10 ~~parties other than the landowner that hold the rights to conduct~~
11 ~~such activities pursuant to an instrument, conveyance or other~~
12 ~~vesting of the rights if the transfer of the rights occurred:~~

13 ~~(A) (I) before the land was enrolled for preferential~~
14 ~~assessment under this act; and~~

15 ~~(B) (II) before the effective date of this section.~~

16 ~~(3) A lease of land shall not be considered a subdivision~~
17 ~~under this subsection.~~

18 ~~(c.2) The owner of property subject to preferential~~
19 ~~assessment may utilize portions of land covered by preferential~~
20 ~~assessment for development and operation of a commercial~~
21 ~~alternative energy system. Roll back taxes shall be imposed upon~~
22 ~~the portion of land actually devoted to the facilities utilized~~
23 ~~for the generation of alternative energy. Roll back taxes for a~~

24 ~~(C.2) THE FOLLOWING APPLY:~~

25 ~~(1) PORTIONS OF LAND SUBJECT TO PREFERENTIAL ASSESSMENT MAY~~
26 ~~BE LEASED OR OTHERWISE DEVOTED TO A WIND POWER GENERATION~~
27 ~~SYSTEM.~~

28 ~~(2) ROLL-BACK TAXES FOR A wind POWER generation system shall~~
29 ~~be imposed upon the PORTION OF land where the foundation of the~~
30 ~~wind turbine is located and upon the area of surface covered by~~

1 appurtenant structures, including new roads, bridges,
2 transmission lines, substations and other buildings and
3 structures related to the system. The fair market value of the
4 area PORTION OF LAND for which roll-back taxes have been ←
5 assessed under this subsection shall be adjusted accordingly.
6 The utilization of a portion of the land for ~~commercial~~ ←
7 ~~alternative energy systems~~ A WIND POWER GENERATION SYSTEM shall ←
8 not invalidate the preferential assessment of land which is not
9 so utilized, and such land shall continue to receive
10 preferential assessment if it continues to meet the requirements
11 of section 3. An owner who is subject to roll-back taxes under
12 this subsection shall submit a notice OF THE INSTALLATION OF A ←
13 WIND POWER GENERATION SYSTEM to the county assessor no later
14 than 30 days after the ~~commercial alternative energy system is~~ ←
15 ~~completed~~ FOLLOWING THE COMMENCEMENT OF ELECTRICITY GENERATION ←
16 AT THE WIND POWER GENERATION SYSTEM.

17 (c.3) The owner of property subject to preferential
18 assessment may temporarily lease a portion of the land for pipe
19 storage yards. Only one lease is permitted to the owner under
20 this subsection, AND A COPY OF THE LEASE SHALL BE PROVIDED TO ←
21 THE COUNTY ASSESSOR WITHIN TEN DAYS OF ITS SIGNING BY THE
22 LANDOWNER. The lease may not exceed two years. Following the
23 expiration of the ~~two years~~ LEASE, the land shall be restored to ←
24 the original use which qualified it for preferential assessment.

25 ~~(C.4) The owner of property subject to preferential~~ ←

26 (C.4) THE FOLLOWING APPLY: ←

27 (1) THE OWNER OF PROPERTY SUBJECT TO PREFERENTIAL assessment
28 may lease or OTHERWISE devote land ~~covered by the~~ SUBJECT TO ←
29 preferential assessment to ~~be used for~~ small noncoal surface ←
30 mining, as provided for under the act of December 19, 1984

1 (P.L.1093, No.219), known as the "Noncoal Surface Mining
2 Conservation and Reclamation Act."

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

12 (3) ONLY ONE SMALL NONCOAL SURFACE MINING PERMIT MAY BE ←
13 ACTIVE AT ANY ONE TIME ON LAND SUBJECT TO A SINGLE APPLICATION
14 FOR PREFERENTIAL ASSESSMENT.

15 * * *

16 Section 3. Section 8(b) of the act, amended December 21,
17 1998 (P.L.1225, No.156), is amended to read:

18 Section 8. Roll-Back Taxes; Special Circumstances.--

19 (b) Unpaid roll-back taxes shall be a lien upon the property
20 collectible in the manner provided by law for the collection of
21 delinquent taxes. Roll-back taxes shall become due on the date
22 of change of use or on the date a well site restoration report
23 is filed WITH THE COUNTY ASSESSOR under section ~~6(c.1)(2)(ii)~~ ←
24 6(C.1)(3) OR, WITH REGARD TO A WIND POWER GENERATION SYSTEM ←
25 UNDER SECTION 6(C.2)(2), ON THE DATE THE NOTICE OF THE
26 INSTALLATION OF THE SYSTEM IS RECEIVED BY THE COUNTY ASSESSOR,
27 or any other termination of preferential assessment and shall be
28 paid by the owner of the land at the time of change in use, or
29 any other termination of preferential assessment, to the county
30 treasurer or to the tax claim bureau, as the case may be, whose

1 responsibility it shall be to make proper distribution of the
2 taxes to the taxing bodies wherein the property is located.
3 Nothing in this section shall be construed to require the taxing
4 body of a taxing district in which land enrolled in preferential
5 use is situated to accept the roll-back taxes due and payable to
6 that taxing district if the use of the land is changed for the
7 purpose of granting or donating such land to:

8 (1) a school district;

9 (2) a municipality;

10 (3) a county;

11 (4) a volunteer fire company;

12 (5) a volunteer ambulance service;

13 (6) a not-for-profit corporation, tax exempt under section
14 501(c)(3) of the Internal Revenue Code of 1954 (68A Stat. 3, 26
15 U.S.C. § 501(c)(3)), provided that, prior to accepting ownership
16 of the land, such corporation enters into an agreement with the
17 municipality wherein the subject land is located guaranteeing
18 that it will be used exclusively for recreational purposes, all
19 of which shall be available to the general public free of
20 charge. In the event the corporation changes the use of all or a
21 portion of the land or charges admission or any other fee for
22 the use or enjoyment of the facilities, the corporation shall
23 immediately become liable for all roll-back taxes and accrued
24 interest previously forgiven pursuant hereto; or

25 (7) a religious organization for construction or regular use
26 as a church, synagogue or other place of worship, including
27 meeting facilities, parking facilities, housing facilities and
28 other facilities which further the religious purposes of the
29 organization.

30 * * *



1 SECTION 3.1. THE ACT IS AMENDED BY ADDING A SECTION TO READ:

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

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

5 (1) THE LANDOWNER NOTIFIES IN WRITING THE COUNTY ASSESSOR BY
6 JUNE 1 OF THE YEAR IMMEDIATELY PRECEDING THE TAX YEAR FOR WHICH
7 THE REMOVAL IS REQUESTED;

8 (2) THE ENTIRE TRACT OR TRACTS ENROLLED ON A SINGLE
9 APPLICATION FOR PREFERENTIAL ASSESSMENT ARE REMOVED FROM
10 PREFERENTIAL ASSESSMENT; AND

11 (3) THE LANDOWNER PAYS ROLL-BACK TAXES ON THE ENTIRE TRACT
12 OR TRACTS AS PROVIDED FOR IN SECTION 5.1.

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

16 (C) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO PROHIBIT A
17 LANDOWNER WHOSE LAND WAS TERMINATED FROM PREFERENTIAL ASSESSMENT
18 UNDER OTHER SECTIONS OF THIS ACT FROM REENROLLING THE LAND IN
19 PREFERENTIAL ASSESSMENT.

20 Section 4. This act shall take effect in 60 days.