

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 143 Session of 2011

INTRODUCED BY MAJOR, PICKETT, MAHER, CLYMER, EVERETT, FREEMAN, GINGRICH, GODSHALL, HARHART, M.K. KELLER, MILLARD, MILLER, MOUL, MURT, OBERLANDER, RAPP, REICHLEY, VULAKOVICH, WATSON, GABLER AND HESS, FEBRUARY 1, 2011

REFERRED TO COMMITTEE ON 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, leasing for
9 wireless service, utilization of land or conveyance of rights
10 for exploration or extraction of gas, oil or coal bed
11 methane, utilization of land for commercial alternative
12 energy generation, death of landowner and temporary leases.

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

15 Section 1. Section 6 of the act of December 19, 1974
16 (P.L.973, No.319), known as the Pennsylvania Farmland and Forest
17 Land Assessment Act of 1974, is amended by adding a subsection
18 to read:

19 Section 6. Split-off, Separation or Transfer; Leasing for
20 Wireless Service; Utilization of Land or Conveyance of Rights
21 for Exploration or Extraction of Gas, Oil or Coal Bed Methane;

1 Utilization of Land for Commercial Alternative Energy
2 Generation; Death of Landowner; Temporary Leases.--* * *

3 (c.4) The following apply:

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

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

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

21 * * *

22 Section 2. This act shall take effect immediately.