

No. 1996-51

AN ACT

HB 1869

Amending the act of December 19, 1974 (P.L.973, No.319), entitled "An act prescribing the procedure under which an owner may have land devoted to agricultural use, agricultural reserve use, or forest reserve use, valued for tax purposes at the value it has for such uses, and providing for reassessment and certain interest payments when such land is applied to other uses and making editorial changes," further providing for separation, split-off or transfer.

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

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

Section 6. Separation, Split-off or Transfer.—* * *

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

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

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

(3) The tract of land is accessible.

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

(b.2) Use of land under this section for wireless services other than wireless telecommunications may only qualify if such wireless services share a tower with a wireless telecommunications provider as provided for in subsection (b.1). Roll-back taxes shall be imposed upon the tract of land leased by the landowner for wireless or cellular telecommunications purposes and the fair market value of that tract of land shall be adjusted accordingly. The lease of such a tract of land shall not invalidate the preferential tax assessment of the land which is not so leased, and such land shall continue to be eligible for use value assessment if it continues to meet the requirements of section 3.

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

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

APPROVED—The 31st day of May, A.D. 1996.

THOMAS J. RIDGE