

No. 2011-34

AN ACT

HB 143

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 split-off, separation or transfer, leasing for wireless service, utilization of land or conveyance of rights for exploration or extraction of gas, oil or coal bed methane, utilization of land for commercial alternative energy generation, death of landowner and temporary leases.

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 a subsection to read:

Section 6. Split-off, Separation or Transfer; Leasing for Wireless Service; Utilization of Land or Conveyance of Rights for Exploration or Extraction of Gas, Oil or Coal Bed Methane; Utilization of Land for Commercial Alternative Energy Generation; Death of Landowner; Temporary Leases.—\*  
\* \*

*(c.4) The following apply:*

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

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

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

\* \* \*

Section 2. This act shall take effect immediately.

APPROVED—The 7th day of July, A.D. 2011

TOM CORBETT