



*You are ready to
tackle any tasks that
come your way.*

Reflect Affirm

**PREPARING A COUNTY FOR
CLEAN & GREEN**



PLEASE REMEMBER

THE ANSWERS TO THE SCENARIOS PRESENTED IN THIS CLASS TODAY, ARE OUR OPINIONS AND SHOULD NOT BE TAKEN AS LEGAL ADVICE. YOU SHOULD ALWAYS CONTACT YOUR SOLICITOR IF YOU HAVE QUESTIONS OR CONCERNS ABOUT ANY ACT-319 REGULATION.

**Catherine J. Voda, CPE
Deborah A. Crawford, CPE**

The decision by a county to undergo a complete revaluation of all properties for tax purposes usually unveils the need for information that hasn't been realized by assessment offices prior to the revaluation.

One of the programs would be a new to an assessment office if a revaluation hasn't been done since 1972 would be the clean & green Program, preferential assessment of farmland and forest land, also known as Act-319.

This course is designed to prepare an assessment office for the usual onslaught of applications, questions, comments and otherwise word-of mouth beliefs and misconceptions that breed from other agencies and misinformed taxpayers.

The decision to undergo a reassessment



- It has been suggested that 2/3rds of a county's budgeted item for promoting a countywide revaluation (not the cost of a reval but for extra things such as promotional flyers, speaking engagements and extra office costs for special equipment beyond the cost per-parcel for the actual revaluation) will be spent on Act-319 alone.

Counties without Clean & Green

(List obtained from Department Of AG)

- Crawford
- Forest
- Franklin
- Jefferson
- Northumberland
 - Clarion – Mercer (currently under reassessments)

The most important item when implementing Clean & Green is to educate yourself first!! You can't speak the facts, if you don't know the facts.

- Take educational classes offered by AAP or one of the local chapters of the AAP.
 - AAP courses currently include;
 - Preparing a county for Clean & Green
 - Basic Understanding of Act-319
 - What Constitutes a Violation
 - Administration of Act-319
- Contact DOA for training videos or meetings.
- Read (and re-read ☺) the rules and regulations to gain a better understanding of the Act.



Getting prepared

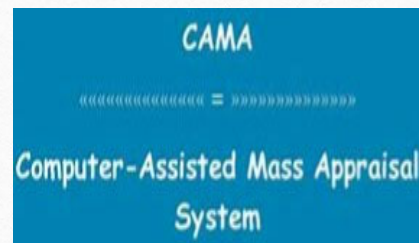


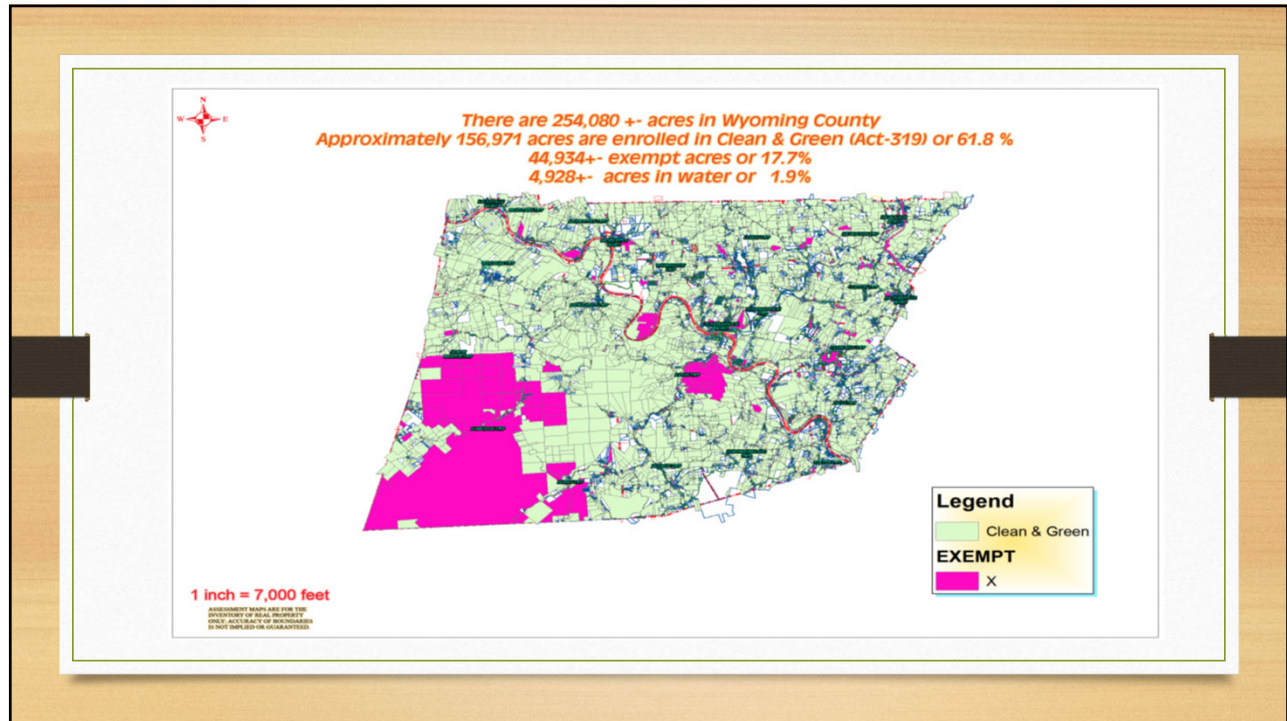
- Clean & Green Information packet / Promotional flyer development
 - a. Development of your own flyers/brochures
 - b. DOA (<https://www.pa.gov/agencies/pda/plants-land-water/farmland-preservation/clean-and-green.html>)
 - c. Rules & Regulations
 - a. Please note Act 89-2016 is not in the most current set of Act 319 Rules & Regulations.
 - d. Penn State Law (https://pennstatelaw.psu.edu/_file/aglaw/Pennsylvania_Clean_and_Green.pdf)
 - e. Title 72 § 5490.1 (Remember Act-319/Clean & Green is not in Consolidated County Assessment Law)
- Clean & Green workshops
 - a. Questions and Answers
 - b. Understanding Act-319 PowerPoint

DEPARTMENT OF AGRICULTURE CONTACTS

- **Stephanie Zimmerman** | Director
Pennsylvania Department of Agriculture | Bureau of Farmland Preservation
2301 North Cameron Street | Harrisburg, PA 17110
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- **Christopher B. Snyder** | Assistant Director
Pennsylvania Department of Agriculture | Bureau of Farmland Preservation
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ESTIMATE PROJECTED ACREAGE ENROLLMENT





Live Demo By Kelley

ESTIMATING QUALIFYING ACREAGE

Agricultural Use land less than ten acres with an anticipated yearly gross income of at least \$2,000 from the production of an agricultural commodity.

Is your CAMA set up to know what is agricultural land on smaller parcels?

This determination may be difficult until the applications begin to arrive.

Be prepared for this type of application.

Example income statement...

Clean and Green Proof of Income Statement

| Parcel: | | Production Year: | | |
|----------------------------|--------------------------------|-------------------------------|------------------------------------|--------------------------------|
| A. Agricultural Commodity | B. Production (units per acre) | C. Acres devoted to commodity | D. Market Price (Dollars per unit) | Total Gross Income (B x C x D) |
| 1. | | | | |
| 2. | | | | |
| 3. | | | | |
| 4. | | | | |
| 5. | | | | |
| Total Gross Income: | | | | |

The undersigned hereby declares that the contents of this worksheet have been thoroughly examined, and are, to the best of his/her knowledge, true and correct.

| | | | |
|--------------------------|------|--------------------------|------|
| Signature (one per line) | Date | Signature (one per line) | Date |
| | | | |
| | | | |

Important: This document cannot be accepted unless all signatures are properly notarized.

COMMISSIONER OF PENNSYLVANIA DEPARTMENT OF AGRICULTURE

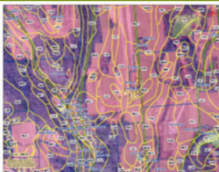
COUNTY OF _____

on this _____ day of _____, 20____, before me, the undersigned Notary Public, personally appeared _____

known to me (or satisfactorily proved to be the person(s) whose name(s) appear on the within instrument, and acknowledged that _____ executed the same for the purposes therein contained, as SET FORTH HEREIN. I have hereunto set my hand and official seal.

(Notary)

Washington County



Projected Soil Values

Pennsylvania Department of Agriculture

<https://www.pa.gov/agencies/pda/plants-land-water/farmland-preservation/clean-and-green.html>

The Department will provide land use subcategories and use values to each county by May 1 of each year.

SO, NOW WHAT?

How to determine soil types and use values on a parcel?

GIS ACT-319 PROGRAM DEVELOPMENT

AAP GIS
COMMITTEE

CCAP GIS
PROFESSIONAL
ORGANIZATION

VENDOR
PROGRAMS

EXISTING
PROGRAMS FROM
CURRENT USE
COUNTIES

| County | Map unit symbol | Map unit name | Soil capability class | Acres in AOI | Percent of AOI | C&G Use Value |
|---------|--------------------|--|-----------------------------|-----------------|-------------------|------------------|
| Wyoming | Po | Pope soils | 1 | 599.3 | 0.30% | \$1,435.29 |
| Wyoming | Pp | Pope soils, rarely flooded | 1 | 3,931.10 | 1.50% | \$1,435.64 |
| Wyoming | BaB | Bath channery silt loam, 3 to 8 percent slopes | 2 | 956.2 | 0.40% | \$1,355.19 |
| Wyoming | BcB | Braceville gravelly loam, 2 to 6 percent slopes | 2 | 761.7 | 0.30% | \$1,285.38 |
| Wyoming | LaB | Lackawanna channery loam, 3 to 8 percent slopes | 2 | 973.4 | 0.40% | \$1,348.87 |
| Wyoming | LeB | Lordstown channery silt loam, 3 to 8 percent slopes | 2 | 1,191.00 | 0.50% | \$1,266.37 |
| Wyoming | LfB | Lordstown flaggy silt loam, 3 to 8 percent slopes | 2 | 944.7 | 0.40% | \$1,236.18 |
| Wyoming | McB | Mardin channery silt loam, 3 to 8 percent slopes | 2 | 5,457.20 | 2.10% | \$1,319.91 |
| Wyoming | OcB | Oquaga channery loam, 3 to 8 percent slopes | 2 | 1,079.00 | 0.40% | \$1,138.84 |
| Wyoming | OfB | Oquaga flaggy loam, 3 to 8 percent slopes | 2 | 421.9 | 0.20% | \$1,138.84 |
| Wyoming | Ph | Philo silt loam | 2 | 1,257.00 | 0.50% | \$1,431.72 |
| Wyoming | SwB | Swartswood channery loam, 3 to 8 percent slopes | 2 | 63.2 | 0.00% | \$1,268.01 |
| Wyoming | UnB | Unadilla silt loam, 3 to 8 percent slopes | 2 | 809 | 0.30% | \$1,298.39 |
| Wyoming | WcB | Wurtsboro channery loam, 3 to 8 percent slopes | 2 | 5,069.70 | 2.00% | \$1,315.36 |
| Wyoming | WtB | Wurtsboro channery loam, 3 to 8 percent slopes | 2 | 98.5 | 0.00% | \$1,177.15 |
| Wyoming | BaC | Bath channery silt loam, 8 to 15 percent slopes | 3 | 2,005.20 | 0.80% | \$1,299.95 |
| Wyoming | ChC | Chenango gravelly loam, 8 to 15 percent slopes | 3 | 37.1 | 0.00% | \$1,208.54 |
| Wyoming | Hm | Holly silt loam | 3 | 1,617.50 | 0.60% | \$1,217.06 |
| Wyoming | LaC | Lackawanna channery loam, 8 to 15 percent slopes | 3 | 2,876.80 | 1.10% | \$1,273.55 |
| Wyoming | LaC | Lordstown channery silt loam, 8 to 15 percent slopes | 3 | 1,650.50 | 0.60% | \$1,236.18 |
| Wyoming | LfC | Lordstown flaggy silt loam, 8 to 15 percent slopes | 3 | 868.1 | 0.30% | \$1,204.60 |
| Wyoming | McC | Mardin channery silt loam, 8 to 15 percent slopes | 3 | 5,839.90 | 2.30% | \$1,233.78 |
| Wyoming | MTB | Mardin flaggy silt loam, 3 to 8 percent slopes | 3 | 665.3 | 0.30% | \$1,318.39 |
| Wyoming | MrA | Morris channery loam, 0 to 3 percent slopes | 3 | 463.4 | 0.20% | \$1,104.62 |
| Wyoming | MrB | Morris channery loam, 3 to 8 percent slopes | 3 | 5,248.50 | 2.00% | \$1,100.49 |
| Wyoming | MrC | Morris channery loam, 8 to 15 percent slopes | 3 | 4,652.20 | 1.80% | \$1,130.93 |
| Wyoming | MtB | Morris flaggy loam, 3 to 8 percent slopes | 3 | 2,764.40 | 1.10% | \$1,090.08 |
| Wyoming | MtC | Morris flaggy loam, 8 to 15 percent slopes | 3 | 1,036.50 | 0.40% | \$1,098.41 |
| Wyoming | OcC | Oquaga channery loam, 8 to 15 percent slopes | 3 | 1,974.80 | 0.80% | \$1,140.80 |
| Wyoming | OfC | Oquaga flaggy loam, 8 to 15 percent slopes | 3 | 617.6 | 0.20% | \$1,136.87 |
| Wyoming | ReA | Rexford loam, 0 to 5 percent slopes | 3 | 836.1 | 0.30% | \$1,114.85 |
| Wyoming | SwC | Swartswood channery loam, 8 to 15 percent slopes | 3 | 140 | 0.10% | \$1,202.81 |
| Wyoming | UnC | Unadilla silt loam, 8 to 15 percent slopes | 3 | 780.6 | 0.30% | \$1,263.08 |
| Wyoming | VcA | Volusia channery silt loam, 0 to 3 percent slopes | 3 | 721.2 | 0.30% | \$1,106.68 |
| Wyoming | VcB | Volusia channery silt loam, 3 to 8 percent slopes | 3 | 4,460.60 | 1.70% | \$1,136.87 |
| Wyoming | VcC | Volusia channery silt loam, 8 to 18 percent slopes | 3 | 2,550.60 | 1.00% | \$1,139.63 |
| Wyoming | VtB | Volusia flaggy silt loam, 3 to 8 percent slopes | 3 | 815.1 | 0.30% | \$1,142.76 |
| Wyoming | VtC | Volusia flaggy silt loam, 8 to 15 percent slopes | 3 | 812.4 | 0.30% | \$1,149.00 |

| County | Map unit symbol | Map unit name | Soil capability class | Acres in AOI | Percent of AOI | C&G Use Value |
|---------|-----------------|---|-----------------------|--------------|----------------|---------------|
| Wyoming | WcC | Wellbore channery loam, 8 to 15 percent slopes | 3 | 8,858.30 | 3.40% | \$1,234.47 |
| Wyoming | WtB | Wellbore flaggy loam, 3 to 8 percent slopes | 3 | 866.2 | 0.30% | \$1,313.83 |
| Wyoming | WtC | Wurtsboro channery loam, 8 to 15 percent slopes | 3 | 215.1 | 0.10% | \$1,150.16 |
| Wyoming | WyA | Wyoming gravely sandy loam, 5 to 9 percent slopes | 3 | 1,387.30 | 0.60% | \$1,213.52 |
| Wyoming | WyB | Wyoming gravely sandy loam, 3 to 8 percent slopes | 3 | 3,482.80 | 1.30% | \$1,213.52 |
| Wyoming | BaD | Bath channery silt loam, 15 to 25 percent slopes | 4 | 2,370.30 | 0.90% | \$1,109.65 |
| Wyoming | LaD | Lackawanna channery loam, 15 to 25 percent slopes | 4 | 4,114.70 | 1.60% | \$1,206.18 |
| Wyoming | LoD | Lordstown channery silt loam, 15 to 25 percent slopes | 4 | 1,429.80 | 0.60% | \$1,163.97 |
| Wyoming | MaD | Mardin channery silt loam, 15 to 25 percent slopes | 4 | 1,540.80 | 0.60% | \$1,098.41 |
| Wyoming | MaC | Mardin flaggy silt loam, 8 to 15 percent slopes | 4 | 1,713.90 | 0.70% | \$1,221.27 |
| Wyoming | NcA | Norwich and Chippewa channery silt loams, 0 to 3 percent slopes | 4 | 2,157.00 | 0.80% | \$947.63 |
| Wyoming | NcB | Norwich and Chippewa channery silt loams, 3 to 8 percent slopes | 4 | 1,486.80 | 0.60% | \$947.63 |
| Wyoming | OsD | Osgood channery loam, 15 to 25 percent slopes | 4 | 3,193.10 | 1.20% | \$1,098.41 |
| Wyoming | SwD | Swartwood channery loam, 15 to 25 percent slopes | 4 | 176.1 | 0.10% | \$1,132.91 |
| Wyoming | WcD | Wellbore channery loam, 15 to 25 percent slopes | 4 | 4,202.90 | 1.60% | \$1,138.84 |
| Wyoming | WtC | Wellbore flaggy loam, 8 to 15 percent slopes | 4 | 2,612.20 | 0.80% | \$1,232.74 |
| Wyoming | WyC | Wyoming gravely sandy loam, 8 to 15 percent slopes | 4 | 2,135.90 | 0.80% | \$1,108.73 |
| Wyoming | WyD | Wyoming gravely sandy loam, 15 to 25 percent slopes | 4 | 1,782.00 | 0.70% | \$947.63 |
| Wyoming | At | Atterton loam, ponded | 5 | 752.1 | 0.10% | \$840.62 |
| Wyoming | Ho | Holly silt loam, ponded | 5 | 295.9 | 0.10% | \$840.62 |
| Wyoming | ArC | Arnot very channery silt loam, very rocky, 3 to 15 percent slopes | 6 | 9,269.60 | 3.60% | \$840.62 |
| Wyoming | DtD | Dystrochrepts and Rock outcrop, moderate steep | 6 | 1,231.60 | 0.50% | \$840.62 |
| Wyoming | ArB | Arnot Rock outcrop complex, 0 to 8 percent slopes | 7 | 529 | 0.20% | \$840.62 |
| Wyoming | ArD | Arnot Rock outcrop complex, 8 to 25 percent slopes | 7 | 5,176.40 | 2.00% | \$840.62 |
| Wyoming | ArE | Arnot Rock outcrop complex, steep | 7 | 4,783.90 | 1.80% | \$840.62 |
| Wyoming | BtB | Bath channery silt loam, 3 to 8 percent slopes, rubbly | 7 | 529.8 | 0.20% | \$840.62 |
| Wyoming | BtD | Bath channery silt loam, 8 to 25 percent slopes, rubbly | 7 | 5,843.90 | 1.50% | \$840.62 |
| Wyoming | DtE | Dystrochrepts and Rock outcrop, steep | 7 | 856.1 | 0.30% | \$840.62 |
| Wyoming | Fa | Fluvents and Fluvaquents | 7 | 3,179.00 | 1.30% | \$840.62 |
| Wyoming | Ha | Haplaquents, stony | 7 | 1,555.20 | 0.60% | \$840.62 |
| Wyoming | LaB | Lackawanna channery loam, 3 to 8 percent slopes, rubbly | 7 | 250.4 | 0.10% | \$840.62 |
| Wyoming | LaD | Lackawanna channery loam, 8 to 25 percent slopes, rubbly | 7 | 4,618.90 | 1.80% | \$840.62 |
| Wyoming | LcE | Lackawanna and Bath soils, steep, rubbly | 7 | 15,454.30 | 6.00% | \$840.62 |
| Wyoming | LaB | Lordstown extremely stony silt loam, 3 to 8 percent slopes | 7 | 1,437.10 | 0.60% | \$840.62 |
| Wyoming | LaD | Lordstown extremely stony silt loam, 8 to 25 percent slopes | 7 | 7,429.90 | 2.90% | \$840.62 |
| Wyoming | MaB | Mardin channery silt loam, 3 to 8 percent slopes, rubbly | 7 | 2,755.00 | 1.10% | \$840.62 |
| Wyoming | MaD | Mardin channery silt loam, 8 to 25 percent slopes, rubbly | 7 | 3,683.00 | 1.50% | \$840.62 |
| Wyoming | MaB | Morris channery loam, 0 to 8 percent slopes, rubbly | 7 | 7,401.20 | 2.90% | \$840.62 |
| Wyoming | MaD | Morris channery loam, 8 to 25 percent slopes, rubbly | 7 | 1,863.70 | 0.40% | \$840.62 |
| Wyoming | NcB | Norwich and Chippewa channery silt loams, 3 to 8 percent slopes, ru | 7 | 7,608.10 | 2.90% | \$840.62 |
| Wyoming | OsB | Osgood extremely stony loam, 3 to 8 percent slopes | 7 | 4,421.80 | 1.70% | \$840.62 |
| Wyoming | OsD | Osgood extremely stony loam, 8 to 25 percent slopes | 7 | 10,637.40 | 4.10% | \$840.62 |
| Wyoming | OtE | Osgood and Lordstown extremely stony loams, steep | 7 | 25,375.60 | 9.80% | \$840.62 |
| Wyoming | SwB | Swartwood extremely stony loam, 3 to 8 percent slopes | 7 | 163 | 0.10% | \$840.62 |
| Wyoming | SwD | Swartwood extremely stony loam, 8 to 25 percent slopes | 7 | 412.3 | 0.20% | \$840.62 |
| Wyoming | VaB | Volusia channery silt loam, 3 to 25 percent slopes, rubbly | 7 | 3,136.20 | 1.20% | \$840.62 |
| Wyoming | VaD | Volusia channery silt loam, 8 to 25 percent slopes, rubbly | 7 | 631.6 | 0.20% | \$840.62 |
| Wyoming | WcB | Wellbore channery loam, 8 to 15 percent slopes, rubbly | 7 | 2,744.00 | 1.10% | \$840.62 |
| Wyoming | WtD | Wellbore channery loam, 8 to 25 percent slopes, rubbly | 7 | 8,308.20 | 3.20% | \$840.62 |

| County | Map unit symbol | Map unit name | Soil capability class | Acres in AOI | Percent of AOI | C&G Use Value |
|---------|-----------------|--|-----------------------|--------------|----------------|---------------|
| Wyoming | WxB | Wurtsboro extremely stony loam, 3 to 8 percent slopes | 7 | 177.8 | 0.10% | \$840.62 |
| Wyoming | WxD | Wurtsboro extremely stony loam, 8 to 25 percent slopes | 7 | 72 | 0.00% | \$840.62 |
| Wyoming | WyE | Wyoming gravely sandy loam, 25 to 45 percent slopes | 7 | 1,267.20 | 0.50% | \$840.62 |
| Wyoming | MK | Medisaprists and Medihemists | 8 | 1,513.00 | 0.60% | \$840.62 |

2024 Clean and Green Forest Reserve Values

| County | Softwoods | Select Oak | Oak | Northern Hardwoods | Black Cherry | Misc. Hardwoods | Weighted Average |
|-------------|-----------|------------|----------|--------------------|--------------|-----------------|------------------|
| Adams | \$57.94 | \$258.56 | \$83.79 | \$45.04 | \$108.73 | \$86.53 | \$115.34 |
| Allegheny | \$0.00 | \$114.15 | \$12.97 | \$65.77 | \$80.47 | \$38.08 | \$61.83 |
| Armstrong | \$5.02 | \$220.17 | \$107.87 | \$135.39 | \$379.85 | \$88.4252 | \$141.96 |
| Beaver | \$0.00 | \$116.33 | \$13.22 | \$67.03 | \$82.01 | \$38.81 | \$63.01 |
| Bedford | \$0.00 | \$128.04 | \$14.55 | \$73.78 | \$90.26 | \$42.71 | \$48.62 |
| Berks | \$62.08 | \$277.03 | \$89.78 | \$48.26 | \$116.50 | \$92.72 | \$113.53 |
| Blair | \$0.00 | \$121.75 | \$13.83 | \$70.15 | \$85.82 | \$40.61 | \$53.72 |
| Bradford | \$0.00 | \$100.51 | \$14.04 | \$85.01 | \$330.94 | \$45.64 | \$83.47 |
| Bucks | \$65.68 | \$293.07 | \$94.98 | \$51.05 | \$123.25 | \$98.08 | \$92.11 |
| Butler | \$6.42 | \$281.53 | \$137.94 | \$173.12 | \$485.71 | \$113.07 | \$175.27 |
| Cambria | \$0.00 | \$119.94 | \$13.63 | \$69.11 | \$84.55 | \$40.01 | \$58.11 |
| Cameron | \$5.99 | \$262.70 | \$128.71 | \$161.54 | \$453.22 | \$105.51 | \$160.97 |
| Carbon | \$0.00 | \$89.07 | \$13.84 | \$83.80 | \$326.22 | \$44.99 | \$12.21 |
| Centre | \$0.00 | \$102.66 | \$14.34 | \$86.84 | \$338.04 | \$46.62 | \$52.90 |
| Chester | \$64.15 | \$286.28 | \$92.78 | \$49.87 | \$120.39 | \$95.81 | \$89.98 |
| Clarion | \$5.53 | \$242.53 | \$118.83 | \$149.14 | \$418.42 | \$97.61 | \$121.09 |
| Clearfield | \$0.00 | \$115.40 | \$13.11 | \$66.49 | \$81.34 | \$38.49 | \$43.94 |
| Clinton | \$0.00 | \$101.50 | \$14.18 | \$85.85 | \$394.20 | \$46.09 | \$46.94 |
| Columbia | \$0.00 | \$102.36 | \$14.30 | \$86.38 | \$337.04 | \$46.49 | \$51.14 |
| Crawford | \$6.09 | \$267.09 | \$130.86 | \$164.24 | \$460.81 | \$107.27 | \$174.03 |
| Cumberland | \$63.37 | \$282.77 | \$91.64 | \$49.26 | \$118.92 | \$94.63 | \$126.14 |
| Dauphin | \$62.83 | \$280.36 | \$90.86 | \$48.84 | \$117.90 | \$93.83 | \$89.56 |
| Delaware | \$54.37 | \$242.61 | \$78.63 | \$42.26 | \$102.03 | \$81.19 | \$76.25 |
| Elk | \$6.06 | \$265.40 | \$130.03 | \$163.20 | \$457.89 | \$106.59 | \$190.61 |
| Erie | \$5.94 | \$260.30 | \$127.53 | \$160.06 | \$449.08 | \$104.54 | \$171.97 |
| Fayette | \$0.00 | \$121.85 | \$13.84 | \$70.21 | \$85.90 | \$40.65 | \$45.47 |
| Forest | \$6.04 | \$264.89 | \$129.78 | \$162.89 | \$457.01 | \$106.39 | \$155.19 |
| Franklin | \$64.85 | \$289.40 | \$93.79 | \$50.41 | \$121.71 | \$96.86 | \$101.51 |
| Fulton | \$0.00 | \$125.95 | \$14.31 | \$72.57 | \$88.79 | \$42.01 | \$51.28 |
| Greene | \$0.00 | \$120.13 | \$13.65 | \$69.22 | \$84.69 | \$40.07 | \$46.55 |
| Huntingdon | \$0.00 | \$126.08 | \$14.32 | \$72.65 | \$88.80 | \$42.06 | \$43.23 |
| Indiana | \$0.00 | \$111.98 | \$12.72 | \$64.53 | \$78.94 | \$37.36 | \$51.57 |
| Jefferson | \$6.07 | \$265.91 | \$130.28 | \$163.51 | \$458.76 | \$106.80 | \$170.14 |
| Juniata | \$64.76 | \$289.00 | \$93.66 | \$50.34 | \$121.54 | \$96.72 | \$96.70 |
| Lackawanna | \$0.00 | \$100.38 | \$14.02 | \$84.90 | \$330.51 | \$45.59 | \$63.28 |
| Lancaster | \$64.18 | \$286.39 | \$92.81 | \$49.89 | \$120.44 | \$95.85 | \$114.43 |
| Lawrence | \$6.03 | \$264.27 | \$129.48 | \$162.51 | \$455.94 | \$106.14 | \$182.90 |
| Lebanon | \$63.58 | \$283.73 | \$91.95 | \$49.42 | \$119.32 | \$94.96 | \$90.64 |
| Lehigh | \$58.94 | \$263.03 | \$85.25 | \$45.82 | \$110.62 | \$88.03 | \$111.57 |
| Luzerne | \$0.00 | \$88.00 | \$12.29 | \$74.43 | \$389.74 | \$39.96 | \$48.03 |
| Lycoming | \$0.00 | \$100.99 | \$14.11 | \$85.42 | \$332.53 | \$45.86 | \$57.54 |
| McKean | \$5.56 | \$243.68 | \$119.39 | \$149.84 | \$420.41 | \$97.87 | \$190.89 |
| Mercer | \$6.17 | \$270.27 | \$132.42 | \$166.20 | \$466.29 | \$108.55 | \$193.19 |
| Mifflin | \$63.90 | \$285.14 | \$92.41 | \$49.67 | \$119.91 | \$95.43 | \$95.41 |
| Monroe | \$0.00 | \$97.02 | \$13.55 | \$82.06 | \$319.44 | \$44.06 | \$54.73 |
| Montgomery | \$63.90 | \$285.13 | \$92.41 | \$49.67 | \$119.91 | \$95.43 | \$95.62 |
| Montour | \$0.00 | \$105.43 | \$14.72 | \$89.18 | \$347.15 | \$47.88 | \$52.67 |
| Northampton | \$63.05 | \$281.37 | \$91.19 | \$49.01 | \$118.33 | \$94.17 | \$119.35 |

| County | Softwoods | Select Oak | Oak | Northern Hardwoods | Black Cherry | Misc. Hardwoods | Weighted Average |
|----------------|-----------|------------|----------|--------------------|--------------|-----------------|------------------|
| Northumberland | \$0.00 | \$102.36 | \$14.30 | \$86.58 | \$337.05 | \$46.49 | \$51.14 |
| Perry | \$64.72 | \$288.83 | \$93.60 | \$50.31 | \$121.46 | \$96.66 | \$109.57 |
| Pike | \$0.00 | \$99.68 | \$13.92 | \$84.31 | \$328.21 | \$45.27 | \$40.61 |
| Potter | \$6.18 | \$270.72 | \$132.64 | \$166.48 | \$467.07 | \$108.73 | \$203.28 |
| Schuylkill | \$62.09 | \$277.05 | \$89.79 | \$48.26 | \$116.51 | \$92.72 | \$86.21 |
| Snyder | \$0.00 | \$104.14 | \$14.55 | \$88.09 | \$342.90 | \$47.29 | \$41.93 |
| Somerset | \$0.00 | \$126.12 | \$14.33 | \$72.67 | \$88.90 | \$42.07 | \$56.72 |
| Sullivan | \$0.00 | \$104.43 | \$14.59 | \$88.33 | \$343.86 | \$47.43 | \$77.53 |
| Susquehanna | \$0.00 | \$100.95 | \$14.10 | \$85.39 | \$332.39 | \$45.84 | \$81.47 |
| Tioga | \$0.00 | \$100.67 | \$14.06 | \$85.15 | \$331.48 | \$45.72 | \$68.36 |
| Union | \$0.00 | \$102.63 | \$14.33 | \$86.81 | \$337.92 | \$46.61 | \$41.32 |
| Venango | \$5.99 | \$262.52 | \$128.62 | \$161.43 | \$452.91 | \$105.43 | \$178.75 |
| Warren | \$6.03 | \$264.12 | \$129.41 | \$162.42 | \$455.69 | \$106.08 | \$147.10 |
| Washington | \$0.00 | \$120.31 | \$13.67 | \$69.32 | \$84.81 | \$40.13 | \$59.45 |
| Wayne | \$0.00 | \$105.75 | \$14.77 | \$89.45 | \$348.20 | \$48.02 | \$85.34 |
| Westmoreland | \$0.00 | \$122.70 | \$13.94 | \$70.70 | \$86.49 | \$40.93 | \$59.98 |
| Wyoming | \$0.00 | \$99.15 | \$13.85 | \$83.86 | \$326.47 | \$45.03 | \$62.51 |
| York | \$61.21 | \$273.15 | \$88.53 | \$47.58 | \$114.87 | \$91.42 | \$109.13 |



Live Demo By Kelley

SOIL CALCULATION USING GIS TOOLS

Workspace allocation / training staff

- Staff knowledgeable and consistent with presentation and answers to Act-319 questions.
 - Act-319 courses through AAP or local chapter
 - DOA
 - Colleagues
- Comfortable workspace for interviews free of distractions.
 - Area set up within your office
 - Designated spot within your building



Inventory Current Office Tools

- ❖ County GIS
- ❖ County IT Department
- ❖ USDA (interactive soils)
- ❖ PASDA (Pennsylvania Spatial Data Access Data Summary)
- ❖ PSU
- ❖ USGS
 - ❖ Land Use/Land Cover

POSITIVE PROGRAM PROMOTION

Utilize cooperating agencies

- Penn State Extension Offices
- County Planning
- County Conservation District
- Regional Department of Agriculture office
- Regional Planning and Development Offices
- PA DEP – Bureau of Forestry
- Local Landowner Groups
- Land Conservancies
- Civic Organizations (i.e. Kiwanis, Rotary, Masonic, etc.)

ELIMINATION OF VARIABLES

Assessment office must drive a hard line on variables and / or gray areas of the program

- I can never sell land.
- The Government Owns my property.
- My land will be open to the public.
- I can't build a home or other buildings.
- I can't sell my timber.

ETC.....



CATALOGUE INELIGIBLE AREAS

- MEASURE (GIS)
- PHOTOGRAPH (PICTOMETRY – ON-SITE)
- OWNER ACKNOWLEDGEMENT OF INELIGIBLE AREAS / PERHAPS REQUIRING SIGNATURE?

AGRICULTURE USE VS. AGRICULTURAL RESERVE AREAS

- AGRICULTURAL USE – Land that is eligible for preferential assessment under the act if it has been producing an agricultural commodity or has been devoted to a soil conservation program under an agreement with the Federal Government for at least 3 years preceding the application for preferential assessment, and is one of the following:
1. Comprised of 10 or more contiguous acres (including any farmstead land and woodlot).
 2. Has an anticipated yearly gross income of at least \$2,000 from the production of an agricultural commodity.
 3. Devoted to the development and operation of an alternative energy system, if a majority of the energy generated annually is utilized on the tract.

What can you request to determine if the parcel qualifies for Ag Use?

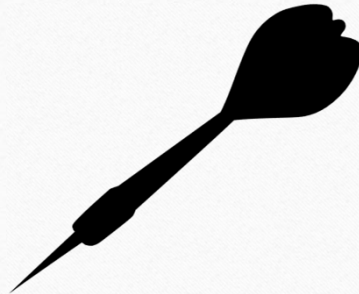
1. Farm Plan (soil conservation or another agency)
2. Schedule F
3. Notarized statement from farmer (check with counties with Act-319 they may be able to help with standardized form)
4. For parcels under 10-acres proof of income (anticipated \$2,000.00 or more/year) is required no more than once a year.

AGRICULTURAL RESERVE

Noncommercial open space lands used for outdoor recreation or the enjoyment of scenic or natural beauty and open to the public for that use, without charge or fee, on a nondiscriminatory basis. The term includes land devoted to the development and operation of an alternative energy system, if a majority of the energy annually generated is utilized on the tract.

- ✓ Make landowners aware of the “public use” notation in the definition. Actual use by public not required, however, it shall be available for use for those purposes.
- ✓ All reasonable restrictions should be noted in the landowners file or recorded.
- ✓ Inform them of the Land for Recreation – Limiting Liability of Owner Act

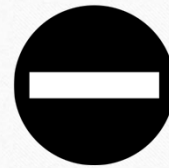
IMPORTANT POINTS FOR LANDOWNERS



CONTRIBUTORY VALUE OF FARM BUILDING



If asked, be prepared to answer!!



COMMERCIAL ACTIVITIES EXISTING AT THE TIME OF ENROLLMENT

- Interview landowner prior to enrollment.
- Possible implementation of questionnaire.
- Review GIS maps.
- DOCUMENT, DOCUMENT, DOCUMENT ☺



COMMERCIAL ACTIVITY ADDED AFTER ENROLLMENT

- 1. What is allowable. (“Rural Enterprise”)
 - a. Roll-Back Tax Liability.
- 2. What is not allowable.
 - a. Roll-Back Tax Liability



Wyoming County Assessment Office Act319 Pre-Application Questionnaire

Name:
Phone Number:
Parcel Number:
Acreage:

We have estimated:

1. Is any of your property involved in commercial agricultural production for the past three (3) years? If so, what kind and how many acres devoted to each.

*Please provide copy of schedule F or a notarized affidavit from the farmer if someone other than the landowner is farming the property.

• Map attached, please label field uses.

- If you have a current farm plan, please submit it to the Assessment Office with questionnaire.

2. How many acres are forestlands?

- a. Do you have a current forestry management plan?

3. How many acres are open and not being utilized for commercial agricultural production of any kind?

1

4. Is this property your primary residence?

- 4A. List the type(s) of living/recreation structures (e.g., house, mobile home, cabin).

5. If you have buildings on your property other than your residence, please list the types, and the usage of each building.

6. Is any portion of your property currently being utilized for any type of Non-Agricultural commercial activity? If so, list the commercial use and the number of acres devoted to the commercial enterprise.

7. Are there any active quarries located upon the property? If so how many acres are involved? Is the quarry permitted?

- Involved acres include actual quarry, spoil pile and over burden areas.

8. Are there any inactive quarries located upon the property? If so how many acres are involved and what is the approximate year the quarry was last in operation?

2

| | | | | | |
|--|---|--|-----------------------------|---|--|
| <p>9. Is the property in question subject to any leases recorded or unrecorded i.e., oil and gas lease, cell tower lease etc.? (Please provide copy of all leases)</p> <p>10. Is the property in question enrolled in the CRP or CREP Program?</p> | <p>You must have an interview with appropriate Assessment Office personnel prior to your application being submitted. The Assessment Office Staff will go over the above questionnaire to pin point agricultural use areas, agricultural reserve areas, forest reserve areas and any non-eligible areas, in reference to the Wyoming County Assessment Maps. If for some reason you are unable to come directly to the office, please call and someone will review the information with you via phone. You must submit the fifty dollar (\$50.00) application fee with this questionnaire. (Please make check payable to the Wyoming County Treasurer.)</p> <table border="1" style="width: 100%;"> <tr> <td>Fifty Dollar (\$50.00) Application Fee</td> </tr> <tr> <td>Date Paid Check Number/Cash</td> </tr> <tr> <td>Assessment Office Interviewer's Signature</td> </tr> </table> <p>Please return form to:</p> <p>Wyoming County Assessment Office 1 Court House Square Tonkhamock PA 18657</p> <table border="1" style="width: 100%;"> <tr> <td> <p>I (We) certify the above information, to be true and correct.</p> <p>I (We) also acknowledge the receipt of the Act/111 Rules & Regulations.</p> <p>_____</p> <p style="text-align: center;">Date</p> <p>_____</p> <p style="text-align: right;">Signature(s) of Landowner(s)</p> </td> </tr> </table> | Fifty Dollar (\$50.00) Application Fee | Date Paid Check Number/Cash | Assessment Office Interviewer's Signature | <p>I (We) certify the above information, to be true and correct.</p> <p>I (We) also acknowledge the receipt of the Act/111 Rules & Regulations.</p> <p>_____</p> <p style="text-align: center;">Date</p> <p>_____</p> <p style="text-align: right;">Signature(s) of Landowner(s)</p> |
| Fifty Dollar (\$50.00) Application Fee | | | | | |
| Date Paid Check Number/Cash | | | | | |
| Assessment Office Interviewer's Signature | | | | | |
| <p>I (We) certify the above information, to be true and correct.</p> <p>I (We) also acknowledge the receipt of the Act/111 Rules & Regulations.</p> <p>_____</p> <p style="text-align: center;">Date</p> <p>_____</p> <p style="text-align: right;">Signature(s) of Landowner(s)</p> | | | | | |



OIL, GAS AND COAL BED METHANE

Land subject to preferential assessment may be leased or otherwise devoted to both of the following:

- I. The exploration for and removal of gas and oil, including the extraction of coal bed methane.
- II. The development of appurtenant facilities, including new roads and bridges, pipelines and other buildings or structures, related to exploration for and removal of gas and oil and extraction of coal bed methane.
- III. Roll-Back Liability



OTHER ALLOWABLE COMMERCIAL ACTIVITY

- Wireless or cellular telecommunications facilities
- Temporary leases for pipe storage yards
- Small noncoal surface mining
- Wind power generation systems



You should familiarize yourself with all of these allowable commercial activities.

Calculation of non-qualifying lands using GIS



Live Demo By Kelley

1. Uniform Application. (DOA required language)
2. Land use determination. (one application may include more than one land use category)
3. Inclusion of Farmstead land and Road Right of Way. (RROW – Act89-2016)
4. Inclusion of all contiguous land described in the deed to the tract with respect to which enrollment is sought.
5. Exclusion of noncontiguous tract described in a single deed.
6. Residence not required.
7. Multiple tracts on a single application. Include or exclude from application tracts described on separate deeds.
8. Common ownership required.
9. Land located in more than one tax district.
10. Ineligible Land.
11. County Assessor to determine use value.

Give landowner all the information necessary to make an intelligent decision.

1. Identify all owners on the land considered for enrollment and require all owners to sign and have signatures notarized.
2. Allow for sufficient time for out-of-area co-owners to contemplate the information and return necessary forms.
3. Applications should be easy to read and to the point.
 - a. Signature areas enlarged and appropriately defined.
4. Suggest landowner consult financial and/or legal advice prior to commitment.
5. Give example of Agricultural Reserve vs. Agricultural Use.
6. Get lists (most current) from PA Department of Agriculture showing proposed rates for your county.
7. Farm plans or forest management plans. (landowner may supply county with species inventory)
8. Show proposed calculations involving Act-319 values vs. market value calculations.

Important Resources

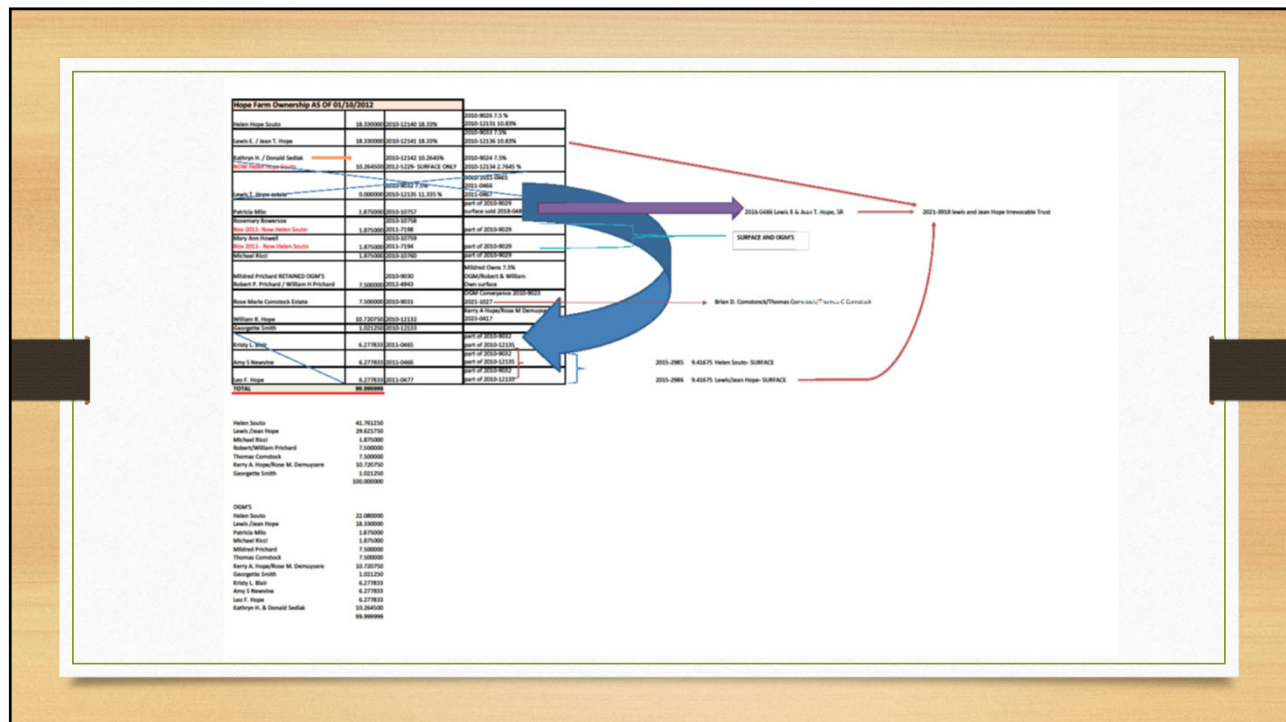
- Recorded of Deed
 - ✓ Deeds
 - ✓ Mining Permits
 - ✓ Oil & Gas Leases
 - ✓ Cell Tower Leases
- DEP Website
 - ✓ Mining Permits
 - ✓ Natural Gas Wells
 - ✓ Production Reports
- Antenna Search
 - ✓ FCC Cell Tower Search
 - ✓ Cell Towers within your county



APPLICATION PROCESS

- Creating a County Specific Uniform Application.
 - DOA has applications with all the **required** information, you can use this template to create your own.
 - Contact other Counties for copies of their applications as examples.
- Review Recorded Deed
 - All owners listed on the deed must sign the application.
 - Having staff available to prepare applications to avoid incorrect information.

22



Compare the Act-319 calculated assessed values with current market assessed values, calculated tax differences to help landowners understand.

Give the landowner sufficient time to contemplate the information you have presented him/her with. Do not rush the landowner to submit the application.

Make appropriate staff available for further questions.



Some counties issue blank applications to the landowners and some type the applications with the known information such as landowner(s) name(s), address etc..
 Just remember all landowners listed on the deed MUST sign the application.
 You may charge no more than fifty dollars (\$50.00) for the processing of the application.

What Gets Recorded

- ❖ All approved applications shall be recorded.
- ❖ A breach of the preferential assessment shall be recorded.
- ❖ Amendments to initial application shall be recorded.
 - For example; split-off, separation, transfer or change of (The initial application shall be adjusted to reflect the change.)

General. A landowner seeking preferential assessment under the act shall apply to the county by **June 1**. If the application is approved by the county assessor; preferential assessment shall be effective as of the commencement of the tax year of each taxing body commencing in the calendar year immediately following the application deadline.

Exception: years in which a county implements countywide reassessment. In those years when a county implements a countywide reassessment, or a countywide reassessment of enrolled land, the application deadline shall be extended to either a date 30 days after the final order of the county board for assessment appeals or by **October 15** of the same year, whichever date is sooner. This deadline is applicable regardless of whether judicial review of the order is sought.

(c) There shall be uniform application forms for preferential assessment in all counties. Such application forms shall be developed by the department. In addition to the information which the department shall deem appropriate, the following statement shall be included:

"The applicant for preferential assessment hereby agrees, if his application is approved for preferential assessment, to submit thirty days'-notice to the county assessor of a proposed change in use of the land, a change in ownership of a portion of the land or of any type of division or conveyance of the land. The applicant for preferential assessment hereby acknowledges that, if his application is approved for preferential assessment, roll-back taxes under section 5.1 of the act may be due for a change in use of the land, a change in ownership of any portion of the land, or any type of division or conveyance of the land."

72 P.S. § 5490.5a.

12. IN THE EVENT OF A CHANGE IN OWNERSHIP OF A PORTION OF THE LAND, OR OF ANY TYPE DIVISION OR CONVEYANCE OF THE LAND, THE APPLICANT HEREBY ACKNOWLEDGES THAT, IF THIS APPLICATION IS APPROVED FOR PREFERENTIAL ASSESSMENT, ROLL-BACK TAXES UNDER SECTION 5.1 OF THE ACT MAY BE DUE FOR A CHANGE IN USE OF THE LAND, A CHANGE IN OWNERSHIP OF ANY PORTION OF THE LAND, OR ANY TYPE OF DIVISION OR CONVEYANCE OF THE LAND.

The applicant for preferential assessment hereby agrees, if his application is approved for preferential assessment, to submit thirty days notice to the county assessor of a proposed change in use of the land, a split-off portion of the land, or a conveyance of the land.

Pennsylvania Department of Agriculture
Form AAO-92 February 1981

**NOTIFICATION OF CONVEYANCE OR CHANGE IN USE OF THE LAND
FOR PROPERTIES ENROLLED UNDER THE PENNSYLVANIA FARMLAND
AND FOREST LAND ASSESSMENT ACT OF 1974**

The following information must be provided by the current landowner to the County Assessor 30 days prior to any proposed change in use, transfer, split-off or separation of land enrolled under the act.

PARTICLE NUMBER
(1) Name(s) and addresses of landowner(s):

| CURRENT | PROPOSED |
|---------|----------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

PHONE NUMBER: _____ PHONE NUMBER: _____

(2) Date of enrollment under the act: _____

(3) To the best of your knowledge, has any land been previously conveyed from the original land enrolled under the act?

YES _____ NO _____

(4) Complete the appropriate sections of the following table by showing the number of acres proposed for conveyance:

| | Transfer | Split Off | Separation |
|---------------------|----------|-----------|------------|
| Farmland | | | |
| Forest Land | | | |
| Agriculture Reserve | | | |
| Home Site | | | |

(5) Check the proposed use for the land to be conveyed under this notification:

| | |
|--|--|
| <input type="checkbox"/> Agriculture | <input type="checkbox"/> Urban |
| <input type="checkbox"/> Forest land | <input type="checkbox"/> Water (roads, parks) |
| <input type="checkbox"/> Agriculture Reserve | <input type="checkbox"/> Other (specify) _____ |

(6) Signature of current landowner _____

Date _____

Return this form to the County Assessor of the county in which the land is located.

NOTE: Landowners of properties enrolled under the act are also required to notify the County Assessor 30 days prior to any proposed change of use. Change of use notification can be done with a letter giving the name and address of the owner, the proposed new use and the acreage involved.

