

Office of the Adams County Commissioners

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ADAMS COUNTY

ADAMS COUNTY BOARD OF ASSESSMENT APPEALS

CLEAN & GREEN POLICY

This policy was adopted the 11TH day of December 2013.

ATTEST:

ADAMS COUNTY BOARD OF
ASSESSMENT APPEALS

Paula V. Neiman
Chief Clerk

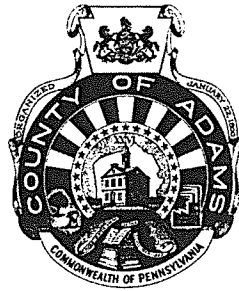
Recused

Randy L. Phiel, Chairman

James E. Martin, Vice-Chairman

Marty Karsteter Qually, Commissioner

COUNTY OF ADAMS



CLEAN & GREEN POLICY

ADAMS COUNTY TAX SERVICES

Daryl G. Crum, Director

December 11, 2013

Part 1 – County Interpretations/ Determinations of 72 P.S. § 5490 (Act) and 7 Pa. Code 137b (Regulations)

[Note: corresponding sections of the Act are listed within brackets]

(i) [72 P.S. § 5490.1 - Short Title]

No policy interpretation currently needed.

(ii) [72 P.S. § 5490.2 – Definitions]

Note: County policy will be consistent with the definitions listed in the act and regulations. Definitions NOT listed in the regulations that may impact County policy are described herein.

ACCESSIBLE (Related to Telecommunication Sites) – Capable of being reached by typical telecommunication tower company vehicles.

AGRICULTURAL (As used in the definition of Agricultural Commodity) - Of, relating to, used in, or concerned with farming.

APICULTURAL - the keeping of bees on a large scale.

AQUACULTURAL - the cultivation of aquatic organisms (as fish or shellfish), especially for food.

BASE ACRE – as used in the County’s current CAMA system, the first acre of any deeded parcel that represents land that supports a home site. For purposes of Sections 3(g)(1) & (2) of the Act, this term is not to be synonymous to the term “Farmstead Land,” however, Farmstead Land will be designated in CAMA using the base acre entry.

CAMA – Computer Assisted Mass Appraisal system as used by the County Tax Services Department to value and track real estate.

DAIRY - the area of farming that is concerned with the production of milk, butter, and cheese.

EXCEPTED OUT LAND – any land on an enrolled parcel that does not meet the criteria for agricultural use, agricultural reserve or forest reserve and that does not receive a preferential assessment. The most common example is land supporting a commercial activity. Reference the definition of “ineligible land” in 7 Pa. Code § 137b.24.

The current county Computer Aided Mass Appraisal System (CAMA) System will identify “Excepted Out Land” as “Ineligible” area shown on Screen 7 and Screen L-Q.

FARMSTEAD LAND – In addition to the definition specified in the Act, there shall be no limit to the number of residences and/or farm buildings included within the farmstead land on a parcel provided the overall parcel meets the standards to qualify for agricultural use, agricultural reserve or forest reserve enrollment. As of the date of initial adoption of this policy, due to certain limitations with the currently used county CAMA system, all farmstead land area will be represented by one base acre regardless of the number of dwellings. The valuation treatment of the base acre will depend upon the location of that farmstead associated with the primary residence (agricultural use, agricultural reserve or forest reserve).

FLORICULTURAL - the cultivation and management of ornamental and especially flowering plants. This includes the growing of flowers in a greenhouse, regardless of origin.

FURBEARER – an animal that bears fur especially of a commercially desired quality.

GREENHOUSE (ANY USE) – A structure enclosed by glass or plastic and used for the cultivation or protection of tender plants. These buildings shall be considered as “Farm Buildings” within the context of 72 P.S. § 5490 and the land and curtilage supporting them will be considered part of the “Farmstead.” (See subsection (viii) of this policy for those greenhouses that are included in a commercial operation.)

HORTICULTURAL - the science and art of growing fruits, vegetables, flowers, or ornamental plants. This includes the growing of plants in a greenhouse, regardless of origin.

LIVESTOCK (As it relates to the definition of ‘Pasture’ in 7 Pa. Code § 137b.2) - typical farm animals kept or raised for use, pleasure or profit; the term includes “pleasure horses” on over ten (10) acres of said pasture land.

POULTRY - domesticated birds kept for eggs or meat.

PRIMARY RESIDENCE – that residence shown on the master property record card on the Adams County Tax Assessment roles.

QUALIFYING RESIDENCE – The primary dwelling located on a parcel and any other dwellings located on the same deeded parcel that support agricultural production. There would be no more than one qualifying residence on any agricultural reserve or forest reserve parcel. For example: Those secondary dwellings that house persons who work on that farm.

RANCH RAISED FURBEARING ANIMALS - animals that bear fur especially of a commercially desired quality.

SILVICULTURAL - a branch of forestry dealing with the development and care of forests; the term includes Christmas tree farms, tree nurseries and similar tree productions operations, but excludes wooded tracts awaiting timber harvest.

VITICULTURAL - the cultivation or culture of grapes especially for wine making.

(iii) [72 P.S. 5490.3 - Enrollment Categories]

(a) When the county discovers a violation and terminates preferential assessment, the county will notify the landowner pursuant to 72 P.S. § 5490.3(d)(2) using a standard “Clean and Green Termination Form.”

(b) County Commissioners have not adopted an ordinance to include farmstead land in the total use value for land in agricultural reserve or forest reserve as is given option in 72 P.S. §§ 5490.3(g)(1) & (2). Farmstead land found within agricultural reserve- or forest reserve-enrolled property, unless qualified as agricultural use value as described in 72 P.S. § 5490.4b(d)(1) or (d)(2)(i)(ii), shall be valued at fair market value.

(iv) [72 P.S. 5490.4 - Applications for Preferential Assessment]

(a) County Tax Services Clean and Green staff will provide potential applicants with a “bullet point” list of typical qualification requirements and answer questions in an attempt to educate that potential applicant. This will not, however, substitute the actual application and approval process once a property owner files the application and pays the application fee, nor, will those employees be held responsible for actions or decisions by the potential applicants who base those actions and decisions upon the counseling from those employees.

(1) Tax Services staff shall emphasize that once preferential assessment is applied for, the final Clean and Green approval will be determined by the Board of Assessment Appeals.

(b) Current Application – Until the Pennsylvania Department of Agriculture finalizes a revision of the application, the Adams County Tax Services Department will continue to use the current application in use as of applications submitted 6/1/2013. This application has been approved for use by Department of Agriculture.

(c) Revised Application- Upon receiving a revised application from the Pennsylvania Department of Agriculture, the following will apply: along with the standard questions provided by the Department of Agriculture on any new version of their application, the following additional questions shall be included on a cover letter to the application: (This complies with Pa. Code § 137b.41(e).)

(1) “If you have documentation supporting soil types or timber types, such as a conservation plan or forestry management plan, please supply copies of this information with your application. (This is not, however, a requirement for submitting an application.)”

(2) [In regards to standard application question 13:] “If your answer is yes, who is farming this property? (Please list name and telephone number of farmer.)”

(3) “If this property is being farmed, what agricultural commodities/products are being produced or exist on this farm?”

(4) “To comply with 72 P.S. § 5490.4(b.3), please note ALL land use categories located within your parcel in question number ___ of the application.”

(5) “Does any of your land support a commercial enterprise? If so, please describe the business, the amount of land needed to support the business activity and what products are sold.”

(1) Included in the land calculation shall be all acreage needed to support the commercial enterprise including building site area, ingress/egress, parking, outdoor display areas, etc.

(d) ALL land uses shall be included on one application. All land use categories will be defined on the cover letter.

(1) The phrase “small, open, non-wooded, non-farmed patches of less than 10 acres in size shall be enrolled in the use category for which they lie within” shall be included in the definitions

(2) For qualifying parcels over 10 acres where there is no use category of at least 10 acres, the applicant need not specify individual uses. If applicant does not specify uses, the only use category identified for that parcel shall be the use that contains the most acreage.

(3) The county will make final determination of all land uses.

(e) The county will impose a fee of \$50 for processing applications pursuant to 72 P.S. § 5490.4(e).

(f) Enrolled Uses (See 72 P.S. § 5490.4(b.3) and 7 Pa. Code 137b.41(5)) – The County shall enroll multiple land uses on one tract as primary or secondary land uses in CAMA.

Note: Keep in mind the definition of “contiguous tract” found at 72 P.S. § 5490.2 when applying the policy below.

(1) When reviewing an application, if only one land use has been selected, the assessor shall verify that the applicant has selected the correct land use as to what use the majority of the land is in to establish the parcel's primary land use category.

If the application does not specify other uses, the assessor shall, using aerial photos, owner questionnaires and property visits, determine if there are secondary land uses present and if so, what they are and determine how many acres there are of each use for purposes of complying with the 72 P.S. §§ 5490.4b(d)(1), (d)(2) and 5490.5(1). Any land present that is less than 10 acres and meets one of the three qualifying uses shall be enrolled into the category for which they lie within.

(2) If the application specifies multiple uses, the assessor will verify that those uses are correct and shall determine which use makes up the majority of the parcel to establish the parcel's primary land use category.

(3) For purposes of the aforementioned sections of the Act, both primary and secondary uses will be known as "enrolled" for each appropriate category.

(4) These steps should also be followed when evaluating applications being amended to include adjacent parcels of less than 10 acres that are owned by the same party (7 Pa. Code § 137b.23).

(g) The deadline to apply for enrollment in the next tax year is June 1. If the courthouse is closed on June 1, the application will be accepted up to 4:30 PM of the next available business day.

(h) Notice of change of application- in the event of a change in use of enrolled land to another use other than agricultural use, agricultural reserve or forest reserve, or a change in ownership with respect to the enrolled land or any portion of the land, or any type of division, conveyance, transfer, separation or split-off to the enrolled land occur, the owner must complete a standard Notice of Change of Application form at least 30 days in advance of the change. These forms shall be developed by the Tax Services Department and include the information as described in 7 Pa. Code §§ 137b.63(b) & (c).

(i) Any parcel for which a Clean and Green application has been filed will be subject to a field inspection to verify that it meets the qualifications for the program.

(iv-a) [72P.S. § 5490.4a – Responsibilities of Department]

No policy interpretation needed.

(iv-b) [72 P.S. § 5490.4b – Responsibilities of County Assessor in Establishing Values]

(a) County's use of annual preferential values supplied by the PA Department of Agriculture.

(1) County shall accept PA Department of Agriculture's values every year.

(b) To comply with 72 P.S. § 5490.4b(d)(1), a farmstead located "within an area enrolled as agricultural use" shall be interpreted to mean that the boundary of any farmstead land shall touch the boundary of land enrolled as agricultural use at any point and/or at any length.

(c) Farmsteads associated with any non-qualifying residences shall be included with the parcel's base acre as explained in the Farmstead definition in this policy. If, after a future reassessment, a CAMA system is utilized that will adequately value more than one base acre, then an additional base acre for each additional residence (qualified or non-qualified) will be identified.

(1) In the event that the Act is amended to address non-qualifying residences, this policy shall be adjusted to enact any changes necessary to comply with that amendment..

(2) If a residential building contains enough units where, under current county assessment/appraisal policy deems the building commercial, the land supporting that building will be treated as ineligible and dealt with consistent to those sections of the Act and this policy dealing with ineligible land.

(d) Land and curtilage under and supporting uninhabitable, unused buildings that do not meet the definition of "Farm Building" in 72 P.S. § 5490.2 will NOT be considered to be farmstead land; however, that land and curtilage supporting such buildings will be valued as ineligible use at fair market value if the total aggregate, non-farm building footprint area is greater than or equal to 10,890 square feet (~.25 acres). Fair market valuation methodology is explained in subsection iv-b(e) of this policy.

EXAMPLE: A parcel enrolled in any Clean and Green approved category contains 4 uninhabitable buildings that do not meet the requirement of being farm buildings under the Act. Their aggregate building footprint area is 11,000 square feet, which is greater than 10,890 square feet. There is also a gravel road and small parking area to these buildings that amount to another .10 acres. The CAMA system will then reflect a total of .35 acres of ineligible use to be valued at fair market value and the CAMA base acre will be valued at preferential value to reflect the fact that there is no farmstead land.

(1) If uninhabitable buildings exist without a house and are determined to support a farming operation, the land under and supporting them shall be considered to be farmstead land.

(2) If uninhabitable buildings exist without a house and are not determined to support a farming operation nor are they determined to be used for a commercial or rural enterprise use, the land under or supporting them will not be considered to be farmstead land.
(Refer to iv-b(d) above.)

(e) - When valuing the excepted out land for ineligible use as it relates to 72 P.S. § 5490.8(d)(2) and 7 Pa Code § 137b.24, the term "fair market value" shall be defined as: *"The value per acre of the excepted out land area that it would have been worth, as determined by the county's CAMA system in conjunction with the Highest and Best Use of the overall parcel, had no preferential assessment been in place."*

(v) 72 P.S. § 5490.5 – Responsibilities of the County Assessor in General

(a) To comply with 72 P.S. § 5490.5(a)(1), the county assessor will, among other items listed in this section of the Act, state within the tax records the *primary* land use category of each enrolled parcel as well as the number of acres of any secondary enrolled uses (if applicable).

(1) In the 2010 CAMA (which is in use at the time of adoption of this policy, all land uses for each enrolled parcel will be tracked by utilizing Screen "Q" within the "L" set of screens. Reports can be generated from this screen to comply with 7 Pa. Code § 137b.112.

(2) When negotiating options for any new CAMA system, careful attention must be taken to provide similar Clean and Green tracking screens and reporting mechanisms.

(v-a) 72 P.S. § 5490.5a – Penalty for Ineligible Use

No policy interpretation currently needed.

(v-b) [72 P.S. § 5490.5b – Civil Penalties]

- (a) For each violation of the Act or Regulations, the County board of assessment appeals will assess a civil penalty of \$100.
- (b) Violations enforceable with a civil penalty include, but are not limited to:
 - (1) – Failure to notify the Adams County Tax Services Department at least 30 days in advance of a change of application under Section iv(f) of this policy.
 - (2) – Any action that would hinder reasonable public enjoyment of an area enrolled as agricultural reserve, based upon established rules as set forth by the owner and approved by the Adams County Tax Services Department. If no rules are established, the Tax Services Department will investigate complaints on a case-by-case basis to determine whether a violation has occurred. Regardless of whether a violation has occurred, the Tax Services Department will contact the owner to provide a list of potential rules to be established for the use of the property.
 - (3) – Under no circumstance will the civil penalty apply to any property that has triggered a rollback penalty.
- (c) – For rollback-triggering events caused by owner error (whether discovered by the owner or the Tax Services Department) that have the possibility to be reversed with minimal effort, rollback can be averted if owner puts into action a plan of correction within 30 days of the discovery of the error. A \$100 civil penalty would still apply.

(vi) [72 P.S. § 5490.6 – Split-off; Separation or transfer; Leasing for wireless service; Gas, oil or coal exploration; Alternative energy generation; Death of landowner; Temporary leases]

- (a) – When owner of an enrolled property enters into a lease agreement or mining permit as stated in 72 P.S. § 6490.6(c.4)(1), a copy of the lease or permit shall be provided to the Tax Services Department to assure compliance with this section of the Act.
- (b) – When lease agreement or mining permit is taken out on a vacant parcel (including no farmstead), a base acre shall not be established within any CAMA or property accounting system.
- (c) – The income approach, utilizing actual or market lease rates for the lease type present, will be considered in establishing the fair market value of the excepted out areas and for calculation of roll back taxes.
- (d) – To comply with 7 Pa. Code § 137b.73(a), multiple leased tracts for cellular communication towers are not permitted. Only one leased tract per enrolled parcel is permitted.

(vii) [72 P.S. § 5490.7 – Contiguous land in more than one taxing district]

No policy interpretation currently needed.

(viii) [72 P.S. § 5490.8 – Rollback taxes; Special circumstances]

- (a) Special attention should be paid 72 P.S. § 5490.8(d)(1)(ii)—“an assessment of the inventory of goods verifies that it is owned by the landowner or his beneficiaries”—when field checking enrolled parcels with commercial activity.

(b) Special attention should be paid to section 72 P.S. §5490.8(d)(3)(i) & (ii)—“in applying this section, an assessment of the inventory of goods verifies that it is owned by the landowner or his beneficiaries and that 50% of the products are produced on the tract”—when field checking enrolled parcels with commercial activity.

(c) When valuing excepted out land for commercial use as it relates to 72 P.S. § 5490.8(d)(2) and 7 Pa. Code § 137b.24, the term “fair market value” shall be defined as: *“The value per acre of the excepted out land area that it would have been worth, as determined by the county’s CAMA system in conjunction with the Highest and Best Use of the overall tract, had no preferential assessment been in place.”*

Example #1: Enrolled property is 20 acres that now has 1.75 acres excepted out for commercial use. A Certified Pennsylvania Evaluator (CPE) has determined the Highest and Best Use to be a farm (including a farmstead). According to the current CAMA system, the fair market value of the residual land is \$7,500/acre. The excepted out acreage value would be calculated as: $1.75 \times \$7,500 = \$13,125$.

Example #2: A current property listed as commercial use has applied for enrollment of land on the tract that meets the qualifications for enrollment, however, the owner must except out the land area currently supporting the existing commercial operation which is 20 acres. Furthermore, a CPE determines that the entire tract’s Highest and Best Use is continued commercial use. Currently, the CAMA system values the commercial land at \$20,000/acre. Therefore, the excepted out acreage value would be calculated as: $20.00 \times \$20,000 = \$400,000$.

(d) Any excepted out acreage for direct commercial sales of agriculturally related products and activities or for a rural enterprise incidental to the operational unit as addressed in 72 P.S. § 5490.8(d)(1) or ineligible use as addressed in 7 Pa. Code § 137b.24, will not factor into the 10% maximum split-off limit referred to in 72 P.S. § 5490.6(a.1)(1)(i). The 10% maximum split-off limit applies to eligible land only.

(1) Any excepted out acreage as defined in Section viii(d) of this Policy will be independent of, and treated independently of, any farmstead land.

(e) In regard to 72 P.S. § 5490.8(d)(iii), it is interpreted that this clause does NOT imply that those enrolled parcels that do not contain any agricultural use area cannot apply 72 P.S. § 5490.8(d)(1).

(f) Condemned land should be excluded from the acreage eligible for enrollment pursuant to 7 Pa. Code § 137b.24. It must nevertheless be included in the application pursuant 72 P.S. § 5490.3(a.1)(1).

(g) **COMMERCIAL GREENHOUSES OPERATIONS:** In a commercial greenhouse operation, only that land that is only devoted to commercial use such as parking, retail point of sale, or any other display areas devoted to products not grown or produced on the parcel, will be treated as ineligible, or “excepted out” land and valued according to Section viii(c) of this policy. (The land beneath and supporting the greenhouses themselves, even if the greenhouses are valued on commercial screens on the CAMA system, shall be considered to be part of the farmstead.)

(viii-a) [72 P.S. § 5490.8a – Removal of land from preferential assessment]

No policy interpretation currently needed.

(ix) [72 P.S. § 5490.9 – Appeals]

No policy interpretation currently needed.

(x) [72 P.S. § 5490.10 – Renegotiation of open space agreements]

No policy interpretation currently needed.

(xi) [72 P.S. § 5490.11 – Rules and regulations]

No policy interpretation currently needed.

(xii) [72 P.S. § 5490.12 – Applicability]

No policy interpretation currently needed.

(xiii) [72 P.S. § 5490.13 – Severability; inconsistent laws]

No policy interpretation currently needed.

(xiv) – Other provisions

- (a) Adams County Tax Services will deal with situations in regard to 7 Pa. Code § 137b.64(e) on a case by case basis.

Part 2 – Unique Situations and Examples

(i).Owner’s residence and a commercial use in the same building (for instance, bed and breakfast, hair salon in one room of house, in-home commercial office, living unit within a commercial building).

(a) If a commercial use of any kind is located within a building that is also the parcel owner’s primary residence, then the land supporting that building, up to one acre, will be considered a farmstead. If, due to the commercial use, more than one acre is needed to support the building, the acreage, up to two acres in addition to the farmstead, shall be excepted out of enrollment. If more than two additional acres are needed, the entire tract will be subject to rollback unless the additional acreage is stated on the original application. (Discoveries of this fact during initial review upon the passing of this policy will fall under Sections 4 and/or 5 of this policy.) Any excepted out land under this subsection will be valued according to the policy Section 1(viii)(c).

(ii) Property was previously commercial/industrial, upon purchase, a new owner applied for Clean and Green and excepted out current commercial land. Clean and Green Enrolled Land is Otherwise Vacant and Will Be Enrolled in Agricultural Use.

(a) This will be allowed as long as the excepted out area is accurate on the original application and the remaining area meets the qualifications for preferential assessment. The excepted out area will be valued as stated in Part 1 of this policy (section (viii)(c)).

(iii) After a straight transfer of enrolled property, the new owner fails to re-apply.(a) If, after 30 days from the recorded transfer date, the new owner does not contact the Adams County Tax Services Department to record changes to the original application, sign the acknowledgements required under 72 P.S. § 5490.4(c) and pay the recording fee, Tax Services will mail a letter explaining this process to the new owner and notifying the owner that a modified application must be signed within 60 days, stating that civil penalties may be imposed if action is not taken..

(1) If, after the 60-day period provided in (a), the owner does not comply, the Adams County Tax Services Department will record an unsigned amendment to the original application on behalf of the Board of Assessment Appeals as provided in 72 P.S. § 5490.4(f).

(b) Additionally, if, after the 60-day period provided in (a), the new owner does not comply, a second notice will be mailed, providing 30 additional days for compliance, stating that civil penalties shall be imposed if action is not taken.

(c) If, after the 30-day period provided in (b) has passed, the new owner shall be fined a civil penalty of \$100.00 (see policy Part 1(v-b) per month until compliance is reached.

(iv) After excepting out ineligible use land, less than 10 acres remain.

(a) Process consistent with 72 P.S. § 5490.3(a)(1),(2) & (3): if, upon application, it is determined that after the accounting for ineligible land that less than 10 acres of the original tract remain, the application should be denied unless proof can be shown that the remaining acreage has an anticipated yearly gross income of at least \$2,000.

(b) If a previously enrolled tract now has up to two acres of land applied to commercial sales of agriculturally related products and activities or for a rural enterprise incidental to the operational unit which leave less than ten acres of the enrolled tract available for agricultural use, agricultural reserve or forest reserve; or does not have an anticipated yearly gross income of at least \$2,000 as

defined in 72 P.S. § 5490.3(a)(1), (2) & (3), the entire tract shall be subject to a change of use rollback as outlined in 72 P.S. § 5490.8.

(v) Property contains part of the US Rt. 15 right of way (or other untaxed right of way).

(a) Eligibility for preferential assessment is determined by the taxable acreage of the property. Acreage in such a right of way should be listed on the application as Ineligible Land.

(b) If part or all of an enrolled tract is condemned for use in a right of way, the property will not be subject to roll back taxes (72 P.S. § 5490.5a).

(c) If the acreage of the tract excluding the right of way is less than 10 acres, the tract is ineligible (unless there is an anticipated annual gross income of at least \$2,000). If a condemnation causes an enrolled property to become ineligible, the enrollment shall be terminated, but no rollback taxes shall be applied.

(vi) Do reenactments trigger rollback (change of use to ineligible)?

(a) No, as long as the parcel is in Ag Use or Forest Reserve and the activity does not render the land incapable of being immediately converted to an agricultural use or incapable of producing timber, respectively. Reenactments satisfy the definition of a recreational activity under 72 P.S. § 5490.2—“viewing or exploring a site for aesthetic or historical benefit or for entertainment.”

(vi-a) Occasional (such as semiannual) festival parking (e.g., Apple Harvest Festival—02001-0001---000).

(a) Provided that the activity does not negatively affect the annual production of the agricultural commodity (if the activity is conducted on land classified as agricultural use), the land is returned to its original state at the conclusion of the activity and no permanent buildings exclusively used for the activity are constructed on the site, then the parcel may continue to be enrolled.

(vii) Original application excepts out less than two acres for Ineligible Use.

(a) The owner now wants to expand excepted out acreage up to two acres. The owner may do this provided that the provisions of 72 P.S. § 5490.8(d) are met. Rollback taxes will be charged for the additional excepted out acreage.

(b) The owner wants to expand the excepted out acreage to more than two acre. This is not permitted without charging rollback taxes on the entire tract.

(vii-a) Original application excepts out ineligible area that was greater than 2 acres- owner would like to expand excepted out area.

(a) This is not permitted, as stated in 7 Pa. Code § 137b.24, without charging rollback taxes on the entire tract.

(vii-b) Original application excepts out ineligible and it is discovered that more land is actually an ineligible use than was specified on the original application.

(a) if the actual area of ineligible land is less than or equal to 2.00 acres, provided that the provisions of 72 P.S. § 5490.8(d) are met, rollback taxes will be charged for the additional excepted out acreage.

(b) if the actual area of ineligible land is greater than 2.00 acres, rollback taxes on the entire tract will be charged as provided in 7 Pa. Code § 137b.24.

(viii) A 10+ acre parcel that when a typical road right of way is excluded the remaining usable land of an enrolled parcel is less than 10 acres.

(a) This will not affect enrollment.

(b) Per current Adams County assessment procedure, all deeded acreage of that parcel will be valued accordingly.

(ix) Owner of a parcel that contains land classified as “Ineligible Use” desires to discontinue excepted out status (e.g., abandonment of a commercial use). Does this change require an updated application?

(a) – Yes. The owner who is changing the use must provide the Tax Services Department with at least 30 days notice of that change (72 P.S. § 5490.4(c.1)). Upon receiving notice of the change of use, the Tax Services Department will process a change of application, require the new owner to sign the updated application and charge the new owner the recording fee. After the updated application is completed and recording fees are paid for by the owner, the Tax Services Department will update the CAMA system to reflect that the excepted out acreage is now eligible and classify that land in the appropriate valuation category. This update to CAMA shall be done immediately after the owner signs the updated application and pays the recording fee or immediately after the actual change of use date, whichever is later, so as to be updated for the next tax billing cycle.

EXAMPLE #1 – On March 15, owner notifies Tax Services that he will not conduct commercial use on the existing excepted out acreage and has no plans for any commercial use. A “re-app” is processed; owner signs the “re-app” and pays the recording fee on April 1. On April 15, CAMA is changed to reflect the previously excepted out acreage into the proper land classifications and notice sent. New Clean and Green assessment will be effective for the next tax cycle (July 1 school taxes). Note: In this example, if the owner recently purchased the parcel and never had commercial use, we still need 30 days notice of the change of use. That is why CAMA was not updated until at least April 15.

EXAMPLE #2 – Same facts as example #1, except owner doesn’t sign his “re-app” or pay the recording fee until July 15. Even though the change of use occurred as of the date of his purchase, the new tax will be effective for January 1 of the next year.

EXAMPLE #3 – On March 15, owner notifies Tax Services that his existing commercial use will conclude on April 15. All paper work and recording fees are paid by July 1. The change in taxes will be effective for that year’s school taxes.

EXAMPLE #4 – On March 15, owner notifies Tax Services that his existing commercial use will conclude on July 15. Owner signs the “re-app” and pays the recording fee April 15, however, because the actual change of use happens after the current school tax cycle, his taxes would not take effect until January 1 for municipal taxes.

(x) Parcels that are less than 10 acres and have no other agricultural use but have a pond used for irrigation of the agricultural use on an adjacent parcel owned by the same owner (see, e.g., 02001-0002---000).

(a) Because 7 Pa Code § 137b.23(2) mandates the county to add these less than 10 acre tracts to the existing application (as an amended application) of the previously enrolled, adjacent, greater than 10 acre parcel, the entire acreage of the amended application would then be subject to the policy found in Part 1 (section (iv)(all subsections)).

(xi) Can an enrolled parcel of less than one acre with a house be a preferentially assessed farmstead? (See, e.g., 02005-0009---000)

(a) Because 7 Pa Code § 137b.23(2) mandates the county to add these adjoining tracts to the existing application (as an amended application) of the previously enrolled, adjacent parcel, the entire acreage of the amended application would then be subject to the policy found in Part 1 (section (iv-b)(b)).

(xi-a) Under one acre, open land, no house, no agricultural use, adjacent to Ag Use parcel owned by same owner. Should it be enrolled as Ag Reserve? (e.g., 02009-0023--000)

(a) Because 7 Pa Code § 137b.23(2) mandates the county to add these less than 10 acre tracts to the existing application (as an amended application) of the previously enrolled, adjacent parcel, the entire acreage of the amended application would then be subject to Part 1(iv) of this policy (parcel would be rolled into agricultural use)

(xii) Commerical parcel (such as a mobile home park or other residential development) with some Ag Reserve land and a habitable house: Should the enrollment contain a farmstead plus excepted out area?

(a) As long as the total acreage of the enrolled land is 10 acres or more, or is producing a yearly anticipated revenue of at least \$2,000, the land under the house will be considered a farmstead (See Part 1(viii)(d) of this policy) and valued in accordance with Part 1(iv-b)(b) of this policy.

(xiii) How do we treat vacated mobile homes? Does it support a farmstead? What if we show them on Screen 4 as outbuildings? (E.g., 4M11-0011--000)

(a) If there is an existing residence, then any vacated mobile homes or those listed as outbuildings will be included with that residence's farmstead.

(b) If there is not an existing residence, the mobile home shall be treated as an unlivable house as described in section 1(iv-b)(d) of this policy.

Part 3 – Erroneous Enrollment

(i) If any property currently enrolled in the Clean and Green Program is discovered to have been erroneously enrolled into the program as a result of applying this policy, that property's enrollment will be discontinued without penalty or tax rollback, to take effect for the next annual tax cycle.

(ii) Upon notification of discontinuance from the Tax Services Department, that owner would be provided with 40 days to file an appeal to the Adams County Board of Assessment Appeals.

Part 4 – Treatment of Owners Due to Policy Change

(i) If any property currently enrolled in the Clean and Green Program is determined to require any change as a result of this policy and due to previous inconsistent valuation or erroneous classification of use categories,, the change will be made without penalty or tax rollback, to take effect for the next annual tax cycle.

(ii) Upon notification of any change from the Tax Services Department, that owner would be provided with 40 days to file an appeal to the Adams County Board of Assessment Appeals.

(iii) This section of the policy shall take effect immediately upon adoption of the policy by the Board of Assessment Appeals.

(a) After the initial review of properties following ratification of this policy, all subsequent changes affecting the status or assessment of the property enrollment will be dealt with in a typical manner as provided in the Act, Regulations and/or Policy, unless otherwise outlined within this policy.

Part 5 – Ongoing Program Maintenance/Enforcement

(i) All enrolled Clean and Green properties will be visited according to the following procedures to ensure compliance with the program.

- (a) Field visits shall be conducted on a periodic, rolling basis.
- (b) Field Data Collectors will assemble a packet of field work for each enrolled parcel that will consist of the following:
 - (1) Clean and Green Field Collection Worksheet (see appendix)
 - (2) Individual Map of the Parcel
 - (3) Any recent Clean and Green surveys completed by the owner.
- (c) Field data collectors will visit each enrolled parcel and complete the following:
 - (1) Complete the worksheet and make note of any observations not addressed previously.
 - (2) Note on the map approximate boundaries of the farmstead and each use area of the parcel.
 - (3) Provide the owner with a Clean and Green Survey if one has not been completed.
 - (4) Leave a door hanger indicating that a Clean and Green visit has occurred for any improved property where the owner was not present at the time of visit.
- (d) Public notice of county-wide Clean and Green visitation shall be announced at a regularly-scheduled public County Commissioner's meeting prior to the commencement of visits.

(ii) Clean and Green Owner Surveys

- (a) Tax Services shall mail a Clean and Green owner survey at least once every six years to all owners of enrolled parcels (see appendix).

(iii) Changes/Updates to Mapping Layers (Forest Area)

- (a) If there is a change or update to a mapping layer that affects the size of use enrollment to a parcel, an enrolled parcel owner may file an appeal, in accordance with Pa.C.S.A. § 8844, to have the Tax Services Mapping Specialist investigate and recalculate (if necessary) each enrolled use area.
- (b) Tax Services' Mapping Specialist will report to the Board of Assessment Appeals his/her findings.
- (c) Those findings will be updated in the Adams County CAMA system and new value be generated as a result. The valuation results will be effective for the next county tax cycle.
- (d) Any such changes noted during a review after a countywide, Clean and Green field visitation will be processed and updated as in subsection (iv).

(iv) Processing of Field Visits and Surveys

(a) Any information gathered from Field Visits or Surveys will be compared against current records and maps.

(b) If there is a breach of the Clean and Green guidelines, the owner will be notified and any applicable fines, rollback taxes and/or notice of discontinuance of the program will be issued. Breaches and violations caused by this change in policy will not result in an imposition of penalties or roll back taxes.

(c) If there are changes/updates of use areas within a parcel, those will be updated in the CAMA system accordingly.

(d) Owners of parcels in which action is taken as in subsection (iii)(b) or (c) shall have the ability to appeal this action within 40 days of the date of the notification.

(v) Any paperwork generated through any processes mentioned in this subsection or any subsection of this policy will be filed with the original application appropriately by its tax parcel number.

Part 6 – Revisions to Policy

(i) – Upon periodic policy reviews or as additional unique situations arise, the Adams County Tax Services Department may propose changes to this Clean and Green policy to the Adams County Board of Assessment Appeals for their approval.

(a) If changes are approved, they will take effect immediately. The policy will be amended and the date of the amendment will be noted.

(b) Changes of status of enrolled properties as a result, will occur upon discovery through ongoing field visits, application process, construction permits, internal/external reports or any other discovery method.

(c) Notice of any changes shall be mailed to each affected owner and the owner shall have 40 days from the date of that notice to appeal the change.

(d) No penalties or rollback taxes will be due as a result of a change of enrollment status as a result of a change in policy, unless it can be proved that the change occurred after the revision to the policy.