



# ADAMS COUNTY TAX SERVICES DEPARTMENT

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## CLEAN & GREEN POLICY FACT SHEET

The purpose of the new Clean and Green County policy is to summarize, in writing, the County's interpretations of the Pennsylvania Farmland and Forest Land Assessment Act of 1974, as amended, codified at 72 P.S. § 5490 *et seq.* (the Act), and the regulations pertaining to the Preferential Assessment of Farmland and Forest Land Under the Clean and Green Act, 7 Pa. Code 137b (the Regulations), and to resolve and establish consistent program treatment of any contradictions or unresolved matters of the Act and Regulations.

### MAIN CHANGES TO THE CURRENT POLICY

- All Clean and Green enrolled tracts of at least 10 homogeneous acres will now be categorized according to each tract's actual use.
- The County will accept the recommended Clean and Green use values as determined by the Pennsylvania Department of Agricultural every year regardless of whether and to what degree they change.
- Land and curtilage under and supporting uninhabitable, unused buildings that do not meet the definition of "Farm Building" in the act will no longer be categorized as "Farmstead Land," rather, it will be categorized as "Ineligible Land" and valued at Fair Market Value as defined by this policy when the sum of all building footprint areas reaches a certain threshold.
- Adams County Tax Services will assess a civil penalty of \$100.00 for each non-rollback-triggering violation of the program.

### SITUATIONS IN THE CURRENT POLICY NOW CLARIFIED BY THE NEW POLICY

- Land and curtilage supporting greenhouses are considered to be "Farmstead Land." If there is a commercial greenhouse operation, any land 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 land.
- Enrolled pastureland to be classified as Agricultural Use on horse farms.
- Potential applicants to be provided with a "bullet point" list of typical qualification requirements before submitting actual application/fee.
- In the Act's description of when farmstead land will be preferentially valued, the term "within" is clarified to mean any boundary of the farmstead touching an Agricultural Use land area at any point and at any length.
- "Fair Market Value" for ineligible land is established to mean 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.
- If a building exists on an enrolled parcel where both commercial activity takes place in addition to the owner's residence, up to one acre will be considered farmstead land. If, because of the commercial use, more than one acre is needed, that additional acreage will be treated as ineligible use. Appropriate rollbacks and valuation will be in effect.
- New owners who fail to update/sign/pay for a recorded amended application, will be subject to a civil penalty of \$100/month after a series of warning letters.
- Civil War battle reenactments will not trigger rollback in most cases.