AAP Journal
Assessors' Association of Pennsylvania

AAP
ASSESSORS' ASSOCIATION OF PENNSYLVANIA

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CCAP COUNTY COMMISSIONERS ASSOCIATION OF PENNSYLVANIA
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Recent Amendments to the Clean and Green Law

Doug Wolfgang, Pennsylvania Department of Agriculture

The Clean and Green law has been amended to reflect Pennsylvania's growing role in the production of natural gas and alternative energy. Clean and Green continues to be an important tool in the commonwealth's "farmland preservation toolbox." Affordable property taxes are essential in maintaining working farms and open spaces in the face of increased development pressures. The program has widespread enrollment with 9.3 million acres statewide.

The interface between vast expanses of private property enrolled in Clean and Green and Marcellus shale gas exploration was inevitable. As gas companies rushed to sign leases, counties established policies on how this activity affected preferential assessments.

Previously silent, the law was amended as Act 88 on October 27, 2010, providing much anticipated direction. The amendment provides that rollback taxes are only due for areas devoted to gas exploration (including drill pads, access roads and appurtenant structures). The footprint that receives rollback taxes is measured after drilling is complete and the well site is restored. Rollback taxes are due for seven years prior to the date the well site permit was issued by the Pennsylvania Department of Environmental Protection (DEP). Fair market value is adjusted on those areas devoted to the activity for the interim period between issuance of the permit and submission of the well site restoration report. The permit requires drilling to begin within one year and restoration to be completed within nine months after drilling has ended. The language includes

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Ideas for You

Three Cost-Free Motivators

What motivates employees? Money is a good place to start, but it is far from the most important factor. A survey from the consulting company McKinsey indicates that aside from money, three of the most powerful noncash motivators are:

- Praise and recognition from managers
- One-on-one attention from top leadership in your organization
- Opportunities to lead project teams on important challenges

New Boss: Who Else Wanted your Job?

When you start a job as manager of a department, one of the first things to do is find out which employees wanted your position. Did people you now have to manage apply for the position and get turned down? If that's the case, it's crucial that you get any bad feelings out in the open, deal with them and then get those people on your side.

What's Inside

Legislative update, Clean and Green, Memberabilia, information on upcoming educational opportunities and the president's message

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President's Message

Seems like it was just a few months ago I spoke to you folks of the inactivity in the legislature with regard to assessment-related laws. Well, now the AAP is developing seminars on the new assessment law changes with regard to the Assessment Law Consolidation Act (Act 93 of 2010) as well as the newest amendments to the "Clean and Green Act" (Act 88 of 2010 and Act 109 of 2010). How quickly things change.

With regard to the consolidation bill, you can log onto the state's website *http://www.lgc.state.pa.us/whats_new_ccal.shtml* for a very nicely done matrix to assist in your cross referencing of old Title 72 *Purdon's* to the new Title 53 *Purdon's* act citations. Be assured that the AAP will be conducting seminars for both the Annual Conference and also for local chapters with regard to this. Joan Righter Price is to be commended for her long and diligent work toward getting passage of this act and we thank her and her committee for all of their hard work.

They say our gas wells are growing like dandelions in many counties across the state and now Act 88 clarifies to a point how the ineligible portion of the land and the roll back of taxes is to be handled. With counties having very different opinions and interpolations of the previous language, some rolled back the entire parcel while others took no action(s) at all. With the enactment of Act 88, standardization now exists for all to follow. With any new law, there will naturally be amendments to further clarify situations and we will address those as they occur. Eric Brown will be heading our educational efforts in the coming months for seminars at the Annual Conference as well as chapter offerings for this important and timely topic. Eric has been in the forefront of well activity and has a keen grasp of the technology and process of the industry.

Looking forward to the Annual Conference, it will be in Erie. I know this has been the topic of some discussion among the membership as to its distance from your county. When I took office, I wanted to offer the membership a new venue to visit for our Conference. Going to the same old places may be comfortable but it is a big state with lots of very unique and interesting places to visit. With the Erie location you will be able to visit Presque Isle State Park, enjoy shopping and other site seeing opportunities in this beautiful portion of our state. I also know that attendance is normally low at the end of a recertification cycle; however, I would urge the membership to take advantage of this first time opportunity. In addition, there are a lot of things happening in the assessment world with the passage of the previously listed new laws. To keep abreast of the changes that affect you, please plan to attend.

Finally, I would like to take this opportunity to wish all of you a very happy and joyous holiday season. Let's all make that New Year's Resolution to enjoy life; it is way too short to sweat the little things.



Legislative Update

By
Jonathan B. Schuck
Chair
Government Information Committee and
Assistant Director of Assessment/Tax Claim, Chester County

Greetings fellow assessment professionals throughout the Commonwealth of Pennsylvania! By the time you receive this issue of the *AAP Journal*, we will have embarked upon a new year – a year likely to be filled with many new challenges and many new learning opportunities. In addition, a new legislative session will commence in January 2011. Therefore, it seems appropriate to review some highlights from the 2009-2010 session.

During the 2009-2010 session, the following assessment-related legislation was introduced: 49 House bills, 6 House resolutions, 30 Senate bills and 2 Senate resolutions. Of the 87 bills and resolutions introduced, three have been enacted as of December 3, 2010:

Act 88 (Senate Bill 298) – Allowing a property enrolled in Act 319 to lease land for oil and gas exploration and for drilling and extraction of oil and gas under certain conditions without triggering a rollback on the entire parcel.

Act 93 (Senate Bill 918) – Bringing counties of second class A and third class through eighth class under a single set of codes for assessments and appeals. Also, allows for auxiliary assessment appeal boards in non-reassessment years.

Act 109 (House Bill 1394) – Companion to Act 88 allowing a property enrolled in Act 319 to lease land for oil and gas exploration including the extraction of coal bed methane and the appurtenant facilities related to those processes without breaching the entire parcel. A similar provision is made for the generation of wind power. This act also allows the voluntary withdrawal of properties from Act 319 if the property owner gives notification in writing by June 1 of the year before the tax year that removal is requested and pays the rollback. Land removed cannot be re-enrolled by the same landowner.

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Article submissions are welcome. Send to:
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Other legislative highlights include:

- Legislative Budget and Finance Committee Reports pursuant to House Resolution 334 including Pennsylvania's System for Property Valuation and Reassessment (July 2010) and Fiscal Impact of Preferential Assessment of Farm and Forest Land (September 2010), authored by Dr. Maryann Nardone

- House Bill 2302, seeking to extend provisions of the Assessors Certification Act to counties of the 1st class
- Senate Bills 687 and 1156, seeking to exempt all school property owned by or leased to a charter or cyber school from any state, county or municipality tax

- House Resolution 989, authorizing a study of the current sources of school district and local government tax revenue with a focus on property taxes

Wishing each of you a productive and prosperous new year!



Upcoming Educational Opportunities

Spring CPE Classes

Ramada Inn in State College
Introduction - March 7-11
Site/Market - March 15-18
Cost - March 21-25
Income - March 29-April 1

Check AAP website, *paassessors.org*, for details and registration information.

2011 Annual Conference in Erie

Ambassador Banquet and Conference Center
May 4 - 6
Details will be available on March

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AAP People

COUNTY NEWS

John Marshall retired after 26 years with the County of Delaware effective December 31, 2010.

Barbara Mehltretter of Monroe County, welcomed her seventh grandchild, a little boy named Robert Thomas Mehltretter. He was born on October 20, 2010 and weighed in at seven pounds, seven ounces and was 21 inches long.

Fayette County is pleased to announce a retirement and some recent promotions. We will greatly miss **Arnold B. Amber, CPE** who is retiring after many years with the county. Arnie had been in the assessment field for over 35 years. **Kevin C. McKercher, CPE** was promoted from an Assessor 2 (Residential) to an Assessor 3 (Commercial) position. **Lynda R. Stout** was promoted from a Clerk 2 to an Assessor 1 position. All are members of the Laurel Mountain Chapter

Good luck to **Richard Bowman** who retired December 17 after 26 years of employment with Lancaster County. The assessment staff appreciates Dick's many years of service and friendship; and wishes him a great retirement.

Dick and his wife are looking forward to an upcoming trip to Italy. He plans to do some fishing, golfing, traveling, helping his son at his Cape May restaurant and working on his wife's "honey-do" list. Dick says he won't be sitting around doing nothing (his wife won't let him!!!). We all hope Dick enjoys his retirement.

Congratulations to Lancaster County's newest CPEs, **Dana Guyer** and **Linda Honeybone.**

Lancaster County is working on the next reassessment project which will be effective for 2013 taxes.

Lebanon County is undergoing its first reassessment in 40 years, which will be effective for 2013 taxes.

SOUTH CENTRAL CHAPTER NEWS

The South Central Chapter meets quarterly. Our next meeting will be held quarterly, March, June, September and December, beginning with our business meetings at 9 a.m. with seminars beginning immediately after the meeting (approximately 9:30 a.m.) and are held at the Adams County Agricultural and Natural Resources Center, 670 Old Harrisburg Road, Gettysburg, PA 17325. Please contact **Barb Walter** at (717) 337-9837 for more information.

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Melissa Border
Chief Assessor
Bedford County

Years in assessment field: 15.

Marital status and family: Married to my high school sweetheart, Kevin, with two children: Jordan 24 and Reagan 20.

What irritates me most in the assessment business: Changes in legislation to boost political careers.

Most people would be surprised to know: I love to run marathons.

Biggest challenge as an assessor: Training new commissioners.

First job: Working in the county treasurer's office.

If I couldn't be an assessor, I'd be: I would own my own beauty shop.

If I won millions in the lottery, I would: Take care of my family and friends. (Yes, my AAP friends, too!)

Favorite vacation: Anywhere on a cruise ship.

Favorite food and drink: My mom's spaghetti, carrot cake and raspberry ice-tea.

Favorite movie: Somewhere in Time and The Notebook.

Three people living or dead that I would invite to dinner: Kevin, Jordan and Reagan - Never enough family time for me!

The hardest lesson I ever learned as an assessor was the time: I made the mistake of saying I wanted a reassessment in Bedford County.

If I could live in the past for one day, I would change: Nothing. God knows best!

My best friend: My daughter, Reagan.

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MEMBERABILIA

Clean and Green continued from page one

exemption from rollback taxes if gas rights were severed prior to enrollment and prior to the effective date of the act. Temporary storage areas for pipes are allowed for two years with rollback taxes due on the affected acreage. Underground gathering lines are not subject to rollback taxes. The law was effective on December 26, 2010.

Along with Marcellus gas activity is the growing interest in alternative energy – including wind, solar and biomass. Commercial wind turbines have existed in Pennsylvania for years. Activity has increased significantly thanks to attractive federal and state incentives. As in Marcellus gas exploration, commercial wind production had implications with Clean and Green enrollment. A second amendment was signed in to law as Act 109 on November 23, 2010 providing for commercial wind production with rollback due on only the affected areas.

Tier one alternative energy systems, as defined in the Alternative Energy Standards Portfolio Act, are included in the definitions of Agricultural Use, Agricultural Reserve and Forest Reserve, enabling enrollees to generate energy without rollback taxes if the majority of energy is used on the tract. Tier one alternative energy systems include solar, biomass and methane. This amendment is increasingly important as farm owners look to save on energy costs, take advantage of tax incentives, and in some cases use nutrients generated on farms for the production of energy. Act 109 is effective immediately.

Another amendment includes a provision allowing landowners to voluntarily withdraw from the program by paying seven years rollback taxes. Land may not be re-enrolled by the same landowner in future tax years. The last amendment provides clarification that rollback taxes are only due with respect to a "split-off" portion if conducted in accordance with the act.



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