



**PennState**  
Dickinson Law

Center for Agricultural  
and Shale Law

*Understanding Agricultural Law*  
Educational Program



Pennsylvania  
**Department of Agriculture**  
AG BUSINESS DEVELOPMENT CENTER

*Understanding Agricultural Law Educational Program*

*Understanding*  
**Pennsylvania's Clean & Green Program:  
County-Level Administration**

June 27, 2025





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# ***Understanding Agricultural Law***

**A Legal Educational Series for General Practice Attorneys and Business  
Advisors Representing Agricultural and Rural Clients**

This webinar series is specifically tailored to create subject matter literacy and competence on fundamental issues of agricultural law for attorneys, advisors, and service providers to agricultural producers and agri-businesses.





## ***Understanding Agricultural Law Educational Program***

### **Past Topics:**

- Agricultural Labor Laws
- Leasing Farmland for Energy Development
- Local Land Use Regulation of Agriculture
- Statutory Protections for Ag Operations
- Agricultural Cooperatives
- Livestock Market Regulation
- Crop Insurance
- Federal & State Conservation Programs
- Licensing & Regulation of Direct Agricultural Product Sales
- Agricultural Finance
- PA's "Clean & Green" Tax Assessment Program
- Animal Confinement Laws
- Conservation Easements
- Landowner Immunity Statutes
- The Farm Credit System
- Milk Pricing
- Pesticides
- Seed Laws
- Fair Labor Standards Act (FLSA)
- Perishable Agricultural Commodities Act (PACA)
- Food Labeling

[aglaw.psu.edu/understanding-agricultural-law/](http://aglaw.psu.edu/understanding-agricultural-law/)



Upcoming programs from the Ag Law Center:

## ***Understanding Agricultural Law Educational Program***

*Understanding the Basics of--*

July 25, 2025—**ADA Compliance for Agritourism Operations**

Aug. 22, 2025—**Foreign Agricultural Land Ownership Laws**

*Attorney CLE available*

Register at [\*\*https://aglaw.psu.edu/understanding-agricultural-law/\*\*](https://aglaw.psu.edu/understanding-agricultural-law/)

**All events: [\*\*https://aglaw.psu.edu/events/\*\*](https://aglaw.psu.edu/events/)**



Upcoming programs from the Ag Law Center:

## **Quarterly Dairy Legal Webinar Series:**

**July 15, 2025—2nd Quarter of 2025: 2025  
Federal Milk Marketing Order Reforms**

*Attorney CLE Available*



Register at <https://aglaw.psu.edu/events/>

# AgWorks: Connecting Agricultural Businesses to Workforce Services and Training



Pennsylvania  
Department of  
Labor & Industry



Center for Agricultural  
and Shale Law

This project is funded 100% with federal funds from a US Department of Labor grant totaling \$1,325,699.00 and 0% (\$0.00) non-federal funds. Auxiliary aids and services are available upon request to individuals with disabilities. Equal Opportunity Employer/Program.

## Project Goals

June 1, 2025 – May 31, 2027

- Link agribusinesses to workforce services
- Educate workforce professionals about the needs of agribusinesses
- Provide services and training to individual agribusinesses based on needs
- ***Help small agribusinesses grow and succeed***

## How Can You Help?

- Share our website and contact
- Take and share our survey
- Refer ag businesses
- Reach out with referrals or questions

<https://extension.psu.edu/agworks-connecting-agricultural-businesses-to-workforce-services-and-training>

**agworks@psu.edu**





Upcoming programs from the Ag Law Center

# ***2025 Penn State Agricultural Law Symposium***

**Thursday, September 18, 2025**

In-person at Penn State Dickinson Law, University Park

Lunch & refreshments provided

**6 Attorney CLE Credits available**

## **Registration Available!**

Early Bird Registration Pricing, available until August 29, 2025:

- \$150 for attorneys requesting CLE (\$200 after 8/29/25)
- \$100 for non-attorneys (\$150 after 8/29/25)
- \$25 for students (\$50 after 8/29/25)



Register at <https://aglaw.psu.edu/events/>



# Housekeeping

- This webinar is being recorded.
- Please use the **Q&A feature** for questions.
- Please fill out surveys.
- **CLE credits:**
  - Link to **CLE form** will be posted in the **chat**
  - Please fill out form ASAP
  - Listen for **code word**, enter code word in the form





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and Shale Law



Pennsylvania  
**Department of Agriculture**  
AG BUSINESS DEVELOPMENT CENTER

## *Understanding Agricultural Law Educational Program*



## *Understanding*

# **Pennsylvania's Clean & Green Program: County-Level Administration**

**June 27, 2025**





**PennState**  
Dickinson Law

**Center for Agricultural  
and Shale Law**

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Staff Attorney

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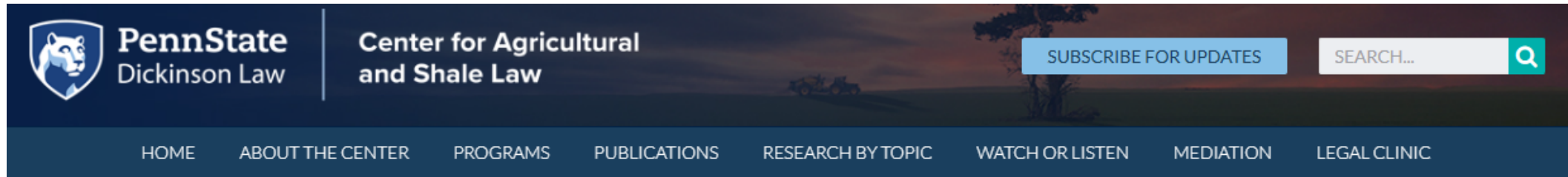
- 18 years in private practice in Lancaster County
- 12 years at the Pennsylvania Department of Agriculture (8 years as Chief Counsel)
- Penn State Ag Law Center since 2019.



# This is a “drill-down” topic - 3<sup>rd</sup> in a series.

- [2/24/23](#) – **The Basics of C&G:** [Powerpoint](#), [Recording](#)
- [2/23/24](#) – C&G Separations/Split-offs: Leasing, Subdividing, Selling Enrolled Land: [Powerpoint](#), [Recording](#)

## Let's do a little recap of C&G basics →



HOME › VIRTUAL RESOURCE ROOMS › PENNSYLVANIA CLEAN AND GREEN ACT

## PENNSYLVANIA CLEAN AND GREEN ACT



### VIRTUAL RESOURCE ROOM NAVIGATION

HOME
STATUTES AND REGULATIONS
CASE LAW
RELATED PUBLICATIONS

#### CONTACT PERSON:

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### Home

*Note: We hope you enjoy our new website and continue to look for updates on this webpage.*

Under the Clean and Green Act, qualifying Pennsylvania farmers and woodland owners have the opportunity to receive preferential tax assessments based on land use rather than market value. Participants, however, may be subject to roll-back taxes if the landowner conducts a change of use causing the land to no longer meet program requirements.

*This guide is intended to present a collection of legal resources relating to the Pennsylvania Clean and Green Act. While the Center for Agricultural and Shale Law makes every effort to maintain and update the content furnished in this guide, no warranty or other guarantee is made regarding the timeliness or accuracy of any information provided.*



# Clean and Green (C&G) Program Overview

- **Statute:** *The Pennsylvania Farmland and Forest Land Assessment Act of 1974, [72 P. S. §§ 5490.1—5490.13](#). (Easier to read [copy](#).)*
- **Regulations:** [7 Pa. Code 137b.1 – 137b.133](#). *Preferential Assessment of Farmland and Forest Land Under the Clean and Green Act. (Easier to read [copy](#).)*
- **PDA:** Pennsylvania Department of Agriculture (PDA), Bureau of Farmland Preservation C&G [webpage](#); [2023 Annual Report](#) (published March 2024). § 5490.11 says, “The department shall promulgate rules and regulations **necessary to promote the efficient, uniform, Statewide administration** of the act.”
- **County tax assessment offices administer the program** - The provides for uniform interpretation of the C&G Act among county assessment offices, promulgates the C&G regulations, and distributes annual use values by May 1 of each year. Counties may establish use values that are lower, but not higher.
- 60 of 67 counties have **elected** to have a program. (Clarion, Crawford, Forest, Franklin, Jefferson, Mercer, Northumberland have no C&G program.)



# Authority in the PA Constitution

PA Const. Art. 8 §2 (b)(i):

“ . . . [e]stablish standards and qualifications for private forest reserves, agricultural reserves, and land activity devoted to agricultural use, and make special provision for the taxation thereof . . . ”

- It authorizes a form of statutory “non-uniform” property tax.





## Clean and Green Overview (cont.)

- The Clean and Green Act, or Act 319, allows land taxation per its **value as used** (“**use value**”) rather than its **fair market value**.
- Enrolled land is assessed per the **income approach** to land appraisal – the amount of income the land can produce as **agricultural or forest use**.
- According to PDA’s 2023 Bureau of Farmland Preservation Annual Report, **10,940,600 acres** and **217,603 parcels** were enrolled statewide.
  - “The **average reduction in fair market assessed value for enrollees is roughly 50 percent** – providing an incentive to keep the land undeveloped.”



## Clean and Green Overview (cont.)

- County participation and landowner enrollment is **voluntary** and requires a minimum of 10 acres\* to qualify for one of three designated use categories:
  - Agricultural use – land used to produce agricultural commodities commercially (total of ~4.4 million acres enrolled) **AND** “devoted to ag. use the preceding three years”
    - \*Enrolled tract may be <10 acres if capable of  $\geq$  \$2000 in annual farming income
  - Agricultural reserve – noncommercial open space land used for recreation and scenic enjoyment that is open to the public free-of-charge (total of ~608,000 acres enrolled) (a residence is always allowed = The “McMansion problem”)
  - Forest reserve – 10 acres or more of forested land capable of yielding timber or other wood products (total of ~5.4 million acres enrolled)



# Which counties do not offer C&G?

- Clarion
- Crawford
- Forest
- Franklin
- Jefferson
- Mercer
- Northumberland





## Understanding Agricultural Law Educational Program

### CLEARFIELD

Zoom to

Ag Use Acres	64,718
Ag Reserve Acres	55,587
Forest Use Acres	483,571
Total Acres	603,876
Total Parcels	2,647

### BRADFORD

Zoom to

Ag Use Acres	322,903
Ag Reserve Acres	124,305
Forest Use Acres	91,323
Total Acres	538,531
Total Parcels	8,969

### LANCASTER

Zoom to

Ag Use Acres	362,620
Ag Reserve Acres	107
Forest Use Acres	29,501
Total Acres	392,228
Total Parcels	9,895

### CHESTER

Zoom to

Ag Use Acres	134,955
Ag Reserve Acres	0
Forest Use Acres	72,869
Total Acres	207,824
Total Parcels	8,501



## Clean and Green Overview (cont.)

- A county's voluntary election to have a C&G program means that the county has chosen to forego and/or transfer some portion of the gross real estate tax burden necessary for that county's needs from the C&G enrolled lands to all other lands in the county.
- ***Policy choice:*** The more property that is enrolled results in either a reduction in gross county real estate tax revenue or an increase in property taxes (primarily school taxes).
- The program is not without its detractors for this reason.





## Clean and Green Overview (cont.)

- **Change of Use & Rollback Tax Assessment** - Land use changed from an eligible use/size to an ineligible use/size subjects all enrolled land to a ***“roll back tax”*** assessed as the last seven years of tax savings, plus six percent simple interest (which goes to the fund for purchasing Agricultural Conservation Easements), and the land is removed from the program.
  - **“Rural Enterprises”** are allowed (includes retail sales, with conditions). This is just one of the many, many exceptions to potential ineligibility, roll back and removal contained in the law.
  - **“Split-offs” and “separations”**- Certain subdivisions and conveyances may be exempt from roll-back and removal if the (a) qualifying use and (b) acreage of the enrolled land continues to meet eligibility requirements. *(see slides to follow for full explanation)*



# Enrollment Restricts Land Use & “Alienability”

- The landowner’s acceptance of the tax reduction carries the obligation to maintain all acres enrolled together in one application conforming to the qualifying uses’ requirements “perpetually.” *(but see slide to follow on 2010 amendment)*
- The obligation “runs with the land.”
- The cost of a rollback tax and removal may be considered by this or subsequent owners as the “cost of doing business” to develop all or some of the land. Therefore, use or acreage changes are intentionally made in some instances.
- Rollback & Removal is a strict penalty: If the enrolled land is 100 acres, a change to an ineligible use of even 1 acre means rollback tax on and removal of the entire 100 enrolled acres.
- The trick is not how to “get in” the program, it is how to “stay in” the program while exercising the rights accompanying land ownership. It can be a minefield.



## Voluntary removal from C&G is allowed (as of 2010)

- A landowner may voluntarily remove their land from C&G by notifying the county assessor by June 1 of the year immediately preceding the tax year for which removal is requested. Rollback taxes are due upon submission of the request. The removed acreage may NOT be re-enrolled by the same owner.

### **C&G is riddled with exceptions to every rule - that's why it works!**

- Without all the exceptions, the law would be rather simple, but very burdensome. As a result, it would not likely be utilized to the massive extent it has been since 1974.
- **It is the exceptions written into the law that essentially make the law work** as well as it has as a tool to preserve open space, undeveloped land, and essentially be **the fundamental tool in Pennsylvania's efforts to prioritize farmland preservation.** Farms need reduced property tax to be viable.



# Split-Offs & Separations - Definitions

- **"Split-off."** A division, by conveyance or other action of the owner, of lands devoted to agricultural use, agricultural reserve or forest reserve and preferentially assessed under the provisions of this act, into two or more tracts of land, the **use of which on one or more of such tracts does not meet the requirements** of section 3. [i.e. 72 P.S. §5490.3]
- **"Separation."** A division, by conveyance or other action of the owner, of lands devoted to agricultural use, agricultural reserve or forest reserve and preferentially assessed under the provisions of this act, into two or more tracts of land, the **use of which continues to be agricultural use, agricultural reserve or forest reserve and all tracts so formed meet the requirements** of section 3. [i.e. 72 P.S. §5490.3]

*"Split-Off – **BAD!** Separation – **GOOD!**"*





# Split-Off “Allowance” for 2-acre residential lot

72 P.S. §5490.6(a.1)(1):

“If one of the following provisions apply, roll-back taxes . . . shall only be due as provided in this subsection:

(i) The tract or tracts **split off do not exceed two acres annually**, except that a maximum of the minimum residential lot size requirement annually may be split off if the property is situated in a local government unit which requires a minimum residential lot size of two to three acres; **the tract or tracts split off are used only for agricultural use, agricultural reserve or forest reserve or for the construction of a residential dwelling to be occupied by the person to whom the land is conveyed**; and the total tract or tracts so split off do not exceed the lesser of ten acres or ten percent (10%) of the entire tract subject to preferential assessment.

(ii) The split-off occurs through a condemnation.”” *[which results in no rollback tax penalty of any kind]*



**The split-off exception for an annual 2-acre residential lot in action below. It is exhausted upon reaching the smaller of 10 acres or 10% of total enrolled acreage.**







## Modified rollback for allowed 2-acre residential split-off

“Each tract which has been split off and meets the provisions of paragraph (1)(i) shall be subject to roll-back taxes . . .

The landowner who conducts the split-off shall be liable for payment of roll-back taxes, which shall only be due with respect to the split-off portion of land.

If the owner of the tract which has been split off under paragraph (1)(i) subsequently changes the use of that land to an ineligible use, the owner of the original tract which continues to be eligible for preferential assessment shall not be liable for any roll-back taxes triggered as a result.”



# Separations

72 P.S. 5490.6 (a.2):

“The owner of land subject to preferential assessment may separate land. If a separation occurs, all tracts formed by the separation shall continue to receive preferential assessment unless, within seven years of the separation, there is a subsequent change of use to one inconsistent . . . [with the allowable use and acreage provisions].



## Separations (cont.)

- “Such subsequent change in use shall subject the entire tract so separated to roll-back taxes . . .

*[Note: read as “entire tract enrolled and subsequently separated” ]*

- The landowner changing the use . . . shall be liable for payment of roll-back taxes.

*[CAVEAT: a separated tract frequently has a new owner, so that owner can be liable for a large rollback of tax savings realized by the prior owner, not them. ]*

- After seven years from the date of the separation, only that portion of land which has had its use changed . . . shall be subject to roll-back taxes . . . “
- **Conclusion: 7 years after a separation, no more strings attached.**



# Notes on enrollment/application issues

- “A landowner may not enroll less than the entire contiguous portion of land described in the deed” (Q: Will the county allow ineligible acreage on the deed to simply not be enrolled with the remaining acreage on the deed? )
- Can combine contiguous tracts from multiple deeds in one application as long as the total enrolled land meets eligibility criteria.
- Can subsequently add contiguous tracts that are <10 acres to previously enrolled contiguous land if it otherwise qualifies.
- One application can combine more than one use category.
- Recreational activity (w/ or w/o a fee) on ag or forest reserve does not disqualify it if the land is not rendered incapable of (a) immediate conversion to ag use; or (b) producing timber or wood products.



# County Administration - highlights

- Enrollment (& criteria) - § 5490.3(a) – (a.2), (e) – (g)
- Termination (involuntary) notice & appeal rights - § 5490.3(d)
- Application - § 5490.4.
  - Required notice - § 5490.4(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<sup>11</sup> 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.”



## County Admin highlights (cont.)

- § 5490.4(c) – “A landowner receiving preferential assessment under this act shall submit 30 days' notice to the county assessor of a proposed 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.
- § 5490.4(d) – application, amendments of applications and and “a breach of the preferential assessment” shall be recorded.
- § 5490.4b(c.1) – (c.3) – as of 2016, use values are frozen in all counties until that county conducts their next county-wide reassessment.
- § 5490.5 – County assessor integrates all C&G info into the tax rolls and notifies all taxing authorities of all changes within 5 days. Issues reassessment notices as necessary and records owner have the usual rights of appeal. If roll-back tax assessed and unpaid = impose tax liens.
- § 5490.5a – If enrolled land becomes ineligible (except by condemnation) and is removed (either voluntarily or by act of the assessor), “the land so removed and the entire tract of which it was a part shall be subject to roll-back taxes plus interest on each year's roll-back tax at” 6% per annum.





## Understanding Agricultural Law Educational Program

# County Admin highlights (cont.)

- § 5490.5b. Civil penalty may be assessed of \$100 for each violation of the act.
- § 5490.6. THIS IS THE MEAT OF ALL THE SPLIT-OFF, SEPARATION, AND OTHER USE OR ACREAGE EXCEPTIONS.
  - Notable: If property passes to heirs by reason of death of the owner, and in the process is divided too small = no roll-back. If a beneficiary subsequently changes use causing ineligibility = roll back on the beneficiary's acreage only.
  - Property straddling a county line is analyzed as an intact tract of enrolled land.
- § 5490.8(b.1) - (c)
  - Interest starts run on the date of a change of use (including for split-offs), as does the roll back tax itself, regardless of when the county assessor acts to formally assess roll-back taxes.
  - “Within five working days after receipt of a notice from the owner of a property, which is preferentially assessed, of a proposed change in the use of the land, to one not meeting the requirements [of the act]” the roll back tax shall be assessed and taxing authorities notified.
    - *Problematic when the landowner does not report.*



## County Admin highlights (cont.)

- When assessing roll-back (for years prior to the current year), the assessor immediately treats the obligation as delinquent taxes and it goes straight to the tax claim bureau or county treasurer and handled as a tax lien without the taxing authorities having to act.
- § 5490.9 – Appealing a roll-back assessment, which by definition includes prior years, does not open the door to any challenge to the underlying assessment in those prior years, only the present ineligibility causing the roll-back is at issue.



# Enrolling “all contiguous lands in one deed” rule

**7 Pa. Code. § 137b.20. Inclusion of all contiguous land described in the deed to the tract with respect to which enrollment is sought.**

A landowner may not apply for preferential assessment for less than the entire contiguous portion of land described in the deed applicable to a tract with respect to which preferential assessment is sought.



# “Ineligible land” concept in the regs

## 7 PA. Code § 137b.24. Ineligible land.

A landowner seeking preferential assessment under the act **shall include ineligible land on the application** if the ineligible land is part of a larger contiguous tract of eligible land, and the use of the land which causes it to be ineligible exists at the time the application is filed. **Although this ineligible land may not receive preferential assessment, the applicant shall specify the boundaries and acreage of the ineligible land**, and may not expand the boundaries beyond those identified in the initial application. A landowner will not be required, as a condition of county acceptance or approval of the application, to survey or re deed the tract so as to exclude the ineligible land.

*Example:* A landowner owns a 100-acre tract of land, 90 acres of which is productive farmland and 10 acres of which is occupied by an auto salvage yard. If the landowner seeks preferential assessment of the 90 acres of farmland, the application shall describe the entire 100-acre tract. If preferential assessment is granted, it will apply to the 90 acres of farmland. The 10-acre tract would continue to be assigned its fair market value and assessed accordingly.



CHESTER	
Zoom to	
Ag Use Acres	134,955
Ag Reserve Acres	0
Forest Use Acres	72,869
Total Acres	207,824
Total Parcels	8,501

<https://www.chesco.org/256/Act-319---Clean-Green>

- The entire tax parcel must be enrolled in the program. No exclusions of any portion from any tax parcel are permitted.

<https://www.chesco.org/DocumentCenter/View/65641/319-application-2022?bidId=>

N/A Yes No

7. If this parcel is found *not eligible under Agricultural Use or Forest Reserve*, do you want it considered under Agricultural Reserve Land when you understand that this category requires that the land be non-commercial, open to the public for recreation, at no charge or fee, and with no discrimination against any person using the land?

☐ ☐

If your answer is "yes" to Question 7, do you agree to these stated conditions?

☐ ☐ ☐



# Chester County (cont.)

- [Conveyance Form](#)

## **ACT 319 NOTICE OF CONVEYANCE 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 transfer, split-off or separation of land enrolled under the act.



[Lancaster C&G Homepage](#)

[Lancaster County C&G Application](#)

A screenshot of a web application window titled "LANCASTER". It features a "Zoom to" search bar and a table displaying land use statistics for the county. The table has two columns: the category and the value in acres or number of parcels. The data is as follows:

Category	Value
Ag Use Acres	362,620
Ag Reserve Acres	107
Forest Use Acres	29,501
Total Acres	392,228
Total Parcels	9,895

5. Please enter the total number of acres for which you intend to apply for preferential assessment. This may include multiple contiguous parcels. You may enroll each parcel in separate land use categories, as long as they meet the eligibility requirements. You must apply for enrollment of all deeded acres.

---

6. If you have **at least 10.0 deeded acres** that is noncommercial and is used for outdoor recreation or the enjoyment of scenic or natural beauty then you may enroll under the Agricultural Reserve category. This land must be open to the public, without fee or charge, for that use. How many residences are on this property?

# Lancaster County (cont.)

## Act 319 Notice of Transfer

### ACT 319 NOTICE OF TRANSFER 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 transfer, split-off or separation of land enrolled under the Act. Additionally, landowners of properties under the Act are required to notify the County Assessor 30 days prior to any proposed change of use. You may expect a response within 5 working days if settlement is imminent, or within 10 working days for information only purposes.

## Acknowledgement of Continuation of Preferential Assessment and Instructions

***STOP: THIS DOCUMENT MUST BE APPROVED BY THE PROPERTY ASSESSMENT OFFICE PRIOR TO  
RECORDING, PLEASE CHECK FOR APPROVAL***

**Please Note: We will return the document to the submitter if there are any corrections that need to be made.**

**Acknowledgement of Continuation of Preferential Assessment under Act 319, the Clean and Green Program for Lancaster County, Pennsylvania. Re-Enrollment: Y/N**

**Application Number:**

**Effective Date:**

Pursuant to 137b.61, 137b.108 of Act 319, a Revision is required due to split off, separation, transfer or change of ownership of land enrolled in Act 319 and receiving preferential assessment. All owners of land previously enrolled in the Clean and Green program and receiving preferential assessment must complete an Acknowledgement of Continuation of Preferential Assessment (AOC) for their resultant or remaining lands. This is most conveniently accomplished at settlement, as all deeded owners need to sign the Acknowledgement, and it must be notarized.

**PLEASE ENCLOSE YOUR \$18.50 PAYMENT OF THE RECORDER OF DEEDS FEE WHEN YOU RETURN THIS COMPLETED DOCUMENT**



## Clearfield County Assessment Office

230 East Market Street  
Suite 117  
Clearfield, Pennsylvania 16830  
Telephone (814) 765-2641, Ext. 5005  
Fax (814) 765-7652

CLEARFIELD	
Zoom to	
Ag Use Acres	64,718
Ag Reserve Acres	55,587
Forest Use Acres	483,571
Total Acres	603,876
Total Parcels	2,647

## Clean and Green Valuation Application

10. Does ineligible land exist as part of the larger contiguous tract of eligible land on this application? \_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, please list below any ineligible land and the use of the land which is causing it to be ineligible.

---

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## Notification of Conveyance

Pennsylvania Department of Agriculture  
Form: AAO-92 February 1981

### NOTIFICATION OF CONVEYANCE FOR PROPERTIES ENROLLED UNDER THE PENNSYLVANIA FARMLAND AND FOREST LAND ASSESSMENT ACT OF 1974

# Clearfield County

## Rules and Regulations for Implementation of Act 319

**GENERAL PROVISIONS .....1**

- 137.1. Under which act is the program conducted?
- 137.2. What role does the Pennsylvania Department of Agriculture play in the Administration of the act?
- 137.3. Who does have the responsibility to administer the act?
- 137.4. How do I use the chapter?
- 137.5. What are the benefits to me under the program?
- 137.6. Is land under assessment under the act open to the public?
- 137.7. Am I eligible for a tax assessment under the act?
- 137.8. Does my land qualify under the requirement of an agricultural use?
- 137.9. Does my land qualify under the requirement of an agricultural reserve?
- 137.10. Does my land qualify under the requirements of a forest reserve?
- 137.11. How long does a tax assessment continue on my land?
- 137.12. How are the key words in this chapter defined?

**HOW TO APPLY FOR THE ACT 319 TAX ASSESSMENT. .... 3**

- 137.21. Where do I get an application for a tax assessment under the act?
- 137.22. When should I apply for a tax assessment under the act?
- 137.23. What forms should I complete?
- 137.24. Can I file a preliminary application to see if I qualify for the tax assessment under the act?
- 137.25. Must I main a letter of acceptance to my county assessor if I qualify for the tax assessment under the act?
- 137.26. How much of my land must be enrolled under the act?
- 137.27. Once enrolled in the act, must I submit an annual request for continuance of my enrollment?
- 137.28. Can I change a tax assessment to a tax assessment under the act?
- 137.29. Can I appeal a decision of my county assessor?
- 137.30. Will my tax assessment under the act stay the same every year?

**HOW TO CONVEY LAND ..... 4**

- 137.41. What must I do if I separate or split-off or transfer a portion of my land under the act?
- 137.42. Can I transfer all of my land and does it still remain under the tax assessment under the act?
- 137.43. Can I separate my land and does the land still remain under the tax assessment under the act?
- 137.44. Can I split-off a portion of my land and still retain the tax assessment under the act?
- 137.45. What happens to my tax assessment under the act at my death?
- 137.46. What happens to my tax assessment under the act if a portion of my land is condemned by the Federal, State or local government?

**HOW TO DETERMINE THE ROLL-BACK TAX ..... 5**

- 137.51. What happens if I change to an ineligible land use?
- 137.52. What must I do if I change to an ineligible land use?
- 137.53. What are roll-back taxes?
- 137.54. How does my county assessor calculate my roll-back taxes?
- 137.55. Who has to pay the roll-back taxes?
- 137.56. When are my roll-back taxes due?
- 137.57. What happens if the roll-back taxes are not paid?

**OTHER THINGS YOU SHOULD KNOW ..... 6**

- 137.61. What are the responsibilities of my county assessor?
- 137.62. What method does the county assessor use in determining my tax assessment under the act?
- 137.63. What happens if my land lies in more than one tax district?
- 137.64. What does my county assessor's office do after it receives a notice of a change to an ineligible land use?
- 137.65. Who is responsible to distribute the roll-back taxes to the taxing authorities?
- 137.66. Does the removal of the subsurface resources constitute and ineligible use of land?
- 137.67. Does the Pennsylvania Department of Agriculture require any information from the county assessor?
- 137.68. Are the tax assessments under the act considered by the State Tax Equalization Board for school subsidy purposes?





BRADFORD	
Zoom to	
Ag Use Acres	322,903
Ag Reserve Acres	124,305
Forest Use Acres	91,323
Total Acres	538,531
Total Parcels	8,969

[Clean and Green Application](#)

CLEAN AND GREEN APPLICATION

Use Value Assessment of Farm Land and Forest Land Under Act 319 of 1974m as amended by Act 156 of 1998 and Act 235 of 2004

PA Department of Agriculture Form AAO-82

BRADFORD COUNTY,  
PENNSYLVANIA

OFFICIAL USE ONLY	
<input type="checkbox"/> Agricultural Use	Record Book _____
<input type="checkbox"/> Agricultural Reserve	Page _____
<input type="checkbox"/> Forest Reserve	Date Recorded _____
<input type="checkbox"/> Disapproved	Initials _____

☐ AMENDED APPLICATION  
Amended applications must be submitted within 30 days of transfer of lands or changes to parcels

Original Application: Deed Book \_\_\_\_\_ Page: \_\_\_\_\_

6. For any additional land you own which might be eligible for use-value assessment, but for which you do not intend to apply, list amount of acreage. \_\_\_\_\_

The applicant for use-value assessment hereby agrees, if the application is approved for use-value assessment, to submit 30 days written notice to the County Assessor of a proposed change in use of the land, a change in ownership of any portion of the land, any type of division or conveyance of the land, or commencement of direct commercial sales of agriculturally-related products and activities on the enrolled land. The applicant for use-value assessment acknowledges that, if the application is approved for use-value assessment, it will remain in effect continuously until the land owner changes the use from the approved category or until an ineligible split or separation occurs. At that time, a roll-back tax, plus interest (72P.S. § 5490.5a) shall be paid for a period not to exceed seven (7) years. All owners of record must sign this application in the presence of a notary.

The undersigned declares that this application, including all accompanying schedules and statements, has been examined by him, and to the best of his knowledge and belief is true and correct.

Owner Signature (individual) \_\_\_\_\_

Date \_\_\_\_\_

# Bradford County (cont.)

## Notice of Conveyance

PARCEL # \_\_\_\_\_

PHONE # \_\_\_\_\_

**NOTIFICATION OF CONVEYANCE 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 transfer, split-off or separation of land enrolled under the Act.

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*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.*

**TABLE 12 -- Rollback Tax Summary**

<b>County</b>	<b>Dollar Amount Received as Rollback Taxes</b>	<b>Dollar Amount Received as Interest on Rollback Taxes</b>
Adams	\$956,141.14	\$140,212.00
Armstrong	\$2,403.77	\$436.38
Bedford	\$21,936.16	\$4,478.42
Berks	\$377,614.00	\$82,732.03
Blair	\$164,335.03	\$18,616.27
Bradford	\$89,367.61	\$15,977.52
Carbon	\$9,713.35	\$1,970.16
Centre	\$77,156.46	\$10,287.13
Chester	\$1,383,239.58	\$227,201.02
Clearfield	\$5,532.21	\$702.67
Clinton	\$14,704.10	\$2,618.19
Columbia	\$53,446.83	\$8,479.70
Cumberland	\$232,624.25	\$26,738.74
Dauphin	\$97,410.00	\$14,350.33
Erie	\$91,692.79	\$13,911.35
Fulton	\$7,420.29	\$1,278.06
Fayette	\$67,275.08	\$14,328.21
Greene	\$3,051.92	\$762.47
Huntingdon	\$77,673.32	\$13,114.00
Indiana	\$22,425.33	\$3,829.20
Juniata	\$2,127.00	\$299.99
Lancaster	\$1,330,643.43	\$177,290.19
Lawrence	\$68,114.28	\$9,759.64
Lebanon	\$520,356.88	\$86,454.93
Lehigh	\$514,311.97	\$106,332.10
Luzerne	\$68,732.44	\$11,725.40
Lycoming	\$77,083.23	\$10,537.99

McKean	\$2,740.53	\$524.79
Mifflin	\$86,856.52	\$12,108.70
Monroe	\$261,747.00	\$60,397.00
Montgomery	\$1,003,986.98	\$179,299.73
Montour	\$7,820.48	\$1,065.43
Northampton	\$180,548.58	\$29,248.88
Perry	\$77,600.33	\$11,182.18
Pike	\$71,810.26	\$12,939.10
Potter	\$4,679.88	\$864.96
Schuylkill	\$52,591.37	\$6,580.39
Somerset	\$28,141.77	\$5,097.70
Sullivan	\$5,662.47	\$807.96
Susquehanna	\$77,778.01	\$13,361.07
Tioga	\$14,459.06	\$2,581.75
Union	\$23,456.67	\$3,625.34
Venango	\$1,026.56	\$152.25
Warren		
Washington	\$646,865.71	\$100,967.66
Wayne	\$37,423.09	\$6,879.86
Wyoming	\$20,962.57	\$15,118.35
York	\$610,741.60	\$102,435.61
<b>Totals</b>	<b>\$9,553,431.89</b>	<b>\$1,569,662.80</b>

*Counties not listed have no roll-back to report or do not participate in the program.*



**TABLE 10 -- Acres Terminated in Each Category of Clean and Green**

<b>COUNTY</b>	<b>AG USE</b>	<b>AG RESERVE</b>	<b>FOREST USE</b>	<b>TOTAL ACREAGE</b>
Adams	1428	15	260	1702
Allegheny	0	21	57	78
Armstrong	14	0	10	23
Bedford	17	0	127	144
Blair	14	0	38	52
Bradford	141	420	21	582
Carbon	2	0	19	21
Centre	0	76	0	76
Chester	128	0	6	134
Clinton	50	0	150	200
Columbia	58	0	15	73
Cumberland	136	0	170	306
Elk	0	4	903	907
Erie	184	0	131	315
Fayette	78	31	131	240
Greene				239
Huntingdon	0	0	22	22
Indiana	0	16	94	111
Juniata	0	0	36	36
Lancaster	751	0	2	753
Lawrence	87	0	0	87
Lebanon	234	0	1	235
Lehigh	154	18	49	221
Luzerne	149	9	90	249
Lycoming	27	4	52	83



COUNTY	AG USE	AG RESERVE	FOREST USE	TOTAL ACREAGE
McKean	5	2	5	12
Mifflin	34	0	11	45
Monroe	3	80	1210	1292
Montgomery	236	40	34	310
Montour	4	0	3	7
Northampton				108
Perry	31	0	3	34
Pike	0	0	135	135
Potter	0	0	16	16
Somerset	6	0	25	32
Sullivan	22	0	11	33
Tioga	205	1	89	295
Union	28	0	23	50
Venango	50	4	22	76
Warren	29	0	15	44
Washington	50	280	20	350
York	499	0	67	566
<b>Totals</b>	<b>4,853</b>	<b>1,020</b>	<b>4,073</b>	<b>10,293</b>

*Counties not listed either do not participate in the program, had no terminations to report, or do not have the capability of breaking down enrollment categories.*

**TABLE 11 -- Appeals Made to Board of Assessment  
Appeals or Court of Common Pleas**

<b>County</b>	<b>Applications Rejected</b>	<b>Appeals to Board of Assessment Appeals</b>	<b>Appeals to Board of Common Pleas Court</b>
Adams	0	2	2
Allegheny	1	0	0
Armstrong	2	0	0
Beaver	0	196	8
Berks	0	3	1
Blair	0	3	0
Chester	0	1	0
Fayette	0	2	0
Indiana	0	2	1
Lancaster	2	6	0
Lawrence	0	0	1
Lebanon	0	2	0
Lehigh	1	5	2
Monroe	0	4	0
Montgomery	1	2	0
Northampton	0	5	1
Pike	0	2	0
Sullivan	0	5	0
Susquehanna	0	2	0
Union	0	1	0
Washington	0	21	0
York	2	0	0
<b>Totals</b>	<b>9</b>	<b>262</b>	<b>14</b>



# QUESTIONS/DISCUSSION?

## *Understanding Agricultural Law*

July 25, 2025—ADA Compliance for Agritourism Operations

Aug. 22, 2025—Foreign Agricultural Land Ownership Laws

## *Quarterly Dairy Legal Webinar Series:*

July 15, 2025—2025 Federal Milk Marketing Order Reforms

***Registration Available—Reserve your spot now!***

**2025 Agricultural Law Symposium:**

**Thursday, September 18, 2025**

In-person at Penn State Dickinson Law,

University Park

6 CLE Credits!



**All events: <https://aglaw.psu.edu/events/>**

# ***THANK YOU!***