



not the gray areas of the law that cause farmers to be socked with rollback taxes. It is the simple and clear portions of that Act in which many farmers make costly mistakes, simply because they don't understand the basic rules and they don't make a conscious effort to assess the potential consequences of changes they make to their properties.

Landowners enrolled in clean and green can suffer a serious financial hurt if they accidentally allow rollback taxes to be triggered. But I don't believe the circumstances that trigger rollback taxes are as difficult to understand as some landowners might think.

With a reasonable awareness of the activities that are being performed on the property and a general understanding of the restrictions that are imposed on lands enrolled in clean and green, many landowners can learn to avoid the pitfalls that some unsuspecting but poorer landowners have fallen into. Certainly the tax benefits that landowners can receive from enrollment in Clean and Green are worth the effort to understand and avoid the situations that can trigger rollback tax consequences.

Let me offer several practical suggestions to help you avoid the unintended but costly triggering of rollback taxes:

- Know whether your land is enrolled in Clean and Green. You would be surprised how many landowners do not know or have forgotten that their land is enrolled in Clean and Green because the enrollment was done many years ago or was done by a prior landowner.

- If part of your land is enrolled in Clean and Green and part of your land is not, know exactly and be able to demonstrate where the boundaries between the Clean-and-Green land and non-Clean-and-Green land are. Landowners have trig-

gered rollback taxes because they developed land they mistakenly believed was outside the Clean and Green land area. Also, the county tax assessor may seriously challenge your claim that you are developing non-Clean-and-Green land if you are not able to clearly prove it.

- Be very careful when you are considering making any changes in the use of your property. A change in use of your property or any portion of your property to one that is not authorized in the Clean and Green Act should trigger rollback taxes. If your farm is enrolled in Clean and Green as "agricultural use," any activity on clean and green land that is not related to the production of agriculture is likely to trigger roll-back taxes, even if the activity has little or no impact on your farm productivity or is performed for a short period of time. Nonfarm activities will not save you from roll-back taxes merely because other farmers may do them.

- Be very careful when you are considering operating a second business on Clean and Green land. The Clean and Green Act does not absolutely prohibit an owner of "agricultural use" land from conducting a farm market or a non-agricultural business on Clean and Green land. But there are limitations on the types of businesses that may be conducted, the amount of land that may be used, and who may operate the business. And even if you do meet these limitations, there will be a limited assessment of rollback taxes on the area you use for the business. Make sure you understand and comply with these limitations in order to avoid being socked with the highest

amount of rollback taxes.

- Be very careful whenever you are considering subdividing your Clean and Green land. Some subdivisions of Clean and Green land will not trigger any rollback consequences. Some will trigger limited consequences and some will trigger serious rollback consequences. The end result will depend on how the land is subdivided. Make sure you understand the tax consequences of the subdivision you want to achieve.

- Be especially careful when you are considering subdividing small parcels of your Clean and Green land for family homes. The Clean and Green Act allows (with minor rollback consequences) land to be subdivided for residential purposes (called a "split-off"). But the rules governing these subdivisions are strict. There are limitations in the amount of land you can subdivide each year, the total amount of land that can be subdivided, and the particular uses that can be performed on lands subdivided. Make sure you understand and comply with these limitations.

- Think before you act. Many landowners have triggered rollback taxes merely because they acted without any serious thought of the limitations in land use the Clean and Green Act imposes. Any thoughts of performing an activity that is inconsistent with category of Clean and Green your land is enrolled (shading, forestry, or open space) should automatically cause you to think about the potential for rollback consequences and cause you to seek a better understanding of the likelihood that your actions will trigger rollback taxes and less costly alternatives that may be available.

**CLEAN AND GREEN — MORE MISUNDERSTOOD THAN IT NEEDS TO BE**

When a farmer wants to talk to me about Pennsylvania's Clean and Green Act and "rollback taxes" is mentioned early in their conversation, it usually means that the farmer is facing a serious problem. He or she has done something on the farm to cause a notice from the county tax assessor demanding that he

or she pay thousands of dollars annually in rollback taxes.

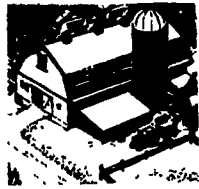
When the farmer tells me about the problem, I think too often to myself that it could have easily been avoided if the farmer had some basic understanding of Clean and Green Act and had given a little thought prior to his or her action.

Many complain about how "complex" the Clean and Green Act is. But in my experience, it is

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MIDDLEBURG (Snyder Co.) — Middleburg Livestock Auction has announced its participation in the LMA Vaccinated and Certified Calf (LMA-VACC) program.

LMA-VACC is a national calf vaccination, preconditioning, and preventive health program that was created by members of the Livestock Marketing Association. LMA-VACC is designed to unite markets and producers in maximizing the quality, health, and value of animals at sale time by

providing buyers value-added calves.

The first official LMA-VACC sale at Middleburg Livestock Auction will be Nov. 8 at 1 p.m. Any producers or buyers interested in participating in the sale may contact Bill Weist at Middleburg Livestock Auction (570) 837-2222 for additional information or to obtain the official LMA-VACC ear tag used for identifying LMA-VACC calves nationwide.

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