

|  | TIOGA COUNTY ASSESSMENT OFFICE |  |  |
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| Courthouse Annex | 118 Main Street | Wellsboro PA | 16901 |

## Re: Clean and Green Proposed Regulations

Dear Mr. Wolfgang,
As Tioga County Chief Assessor I have found that some of the proposed regulations need further clarification.
173b. 72 (b) (2) - Allowing for the use of one half acre for direct commercial sales of agriculturally related products without rollback. Does the one half acre include ingress, egress and parking area or just the building? It isthe practice in Tioga County with regard to the two acre minimum, to include the aforesaid items. If the intent of the regulations is uniformity then it is my opinion that there should be further explanations to whether those items should be included in the one half acre

Tioga County is one of the counties thathave been impacted by shale gas exploration. Further definition is needed with regard to the following proposed regulations.

137b.73a (b) Example 3 $\qquad$ .except a landowner sold $50 \%$ (as opposed to $100 \%$ ) interest in coal bed methane exploration and extraction rights to a third party. Roll-back taxes may not be imposed with respect to the enrolled land on which these appurtenant facilities are located. Is $50 \%$ a threshold; many Tioga county landowners have sold much less than $50 \%$ of the exploration and extraction rights? Further, in the case of shalegas exploration land attributed to appurtenant facilities such as compressor stations is usually a lease with the landowner not the mineral owner.

Implementation and oversight of Clean and Green is challenging to say the least. The new regulations have added more challenges. I have listed some of those added challenges below.

- We do not receive production reports from DEP as required; it is a time consuming task to access the reports online. and determine which well sites are new.
- Measuring the acreages affected is difficult because of the age of our GIS flyovers 2011 is our most recent (we do use Bing maps when possible). The original idea of using the reclamation permit would have been more efficient.
- It took months to develop a retroactive tax bill as required by 137 b .73 a (2) (c) and the tax amount on many of them is minimal.
- Searching deeds to determine when and if mineral rights were severed is also time consuming.
- Landowners do not notify us when they have leases for pipe storage yards, etc. and we are not notified when ponds are placed on parcels enrolled in Clean and Green.

Thank you for the opportunity to comment on the proposed regulations. Please let me know if you have further questions with regard to my comments.


Chief Assessor/Tax Claim Director

