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Hello Mr. Wolfgang,

My name is Lawrence O'Reilly. My son and I own lands enrolled in Clean and Green in Damascus Township of Wayne County, PA comprising 1020 acres. We are aware that changes are being made to the Clean and Green Act and would like to make comments on such changes.

BACKGROUND

Recently we went through a very lengthy, complicated, and detailed process to divide and form our lands into 31 individual tracts that meet the requirements of Section 3 of the Pennsylvania Farmland and Forest Land Assessment Act. The smallest of these tracts is 11.5 acres and the largest is 230.4 acres. Great sacrifices were made to make sure all of the tracts would meet the requirements of Section 3 of the Act.

This subdivision is completely approved by all state and local agencies, Damascus Township, and Wayne County. The maps have been recorded and are of public record. A copy of this map is attached for you to view, please see **RECORDED SUBDIVISION MAP** in the attachments.

What is also of public record is that our property consisted of 19 separate Tax Parcels and now those parcels have been arranged into 31 Tax Parcels still all contained on the same original single deed. A copy of the **FORMER TAX MAP** is attached. **The Rag Apple deed is the current deed on record into my son and me. We have our lands under an identity known as Rag Apple LLC.**

Shortly after recording our maps, we received an adjusted property assessment card in the mail after a small camping trailer was placed on our property. This incident led to a conversation with the Wayne County assessment office, which eventually led to a polite conversation with the Chief Assessor of Wayne County, Mr. John Nolan.

John explained to us that if we were to sell our newly formed tracts we would violate clean and green and would have to pay a rollback tax on all of our lands in the Clean and Green program. He is under the impression that we are forming tracts in the form of small slivers that do not meet the requirements of Section 3. He explained that our lands were enrolled in Clean in Green but that the previous owner enrolled them on 10 different contracts as John calls them.

There are indeed on record 10 different instrument numbers that have applications grouped for each of the 19 tax parcels that constituted our lands. A map showing how these groups were arranged is attached and called **TAX MAP SHOWING HOW PARCELS WERE GROUPED FOR CLEAN AND GREEN.**

RAG APPLE CREATED A SEPARATION

The separation and division of our lands did not form the small slivers from these different groups as John views it. The tracts formed are the 31 tracts that meet the requirements of Section 3. The portions that came from the groups never exist, nor will they ever be taxed or mapped accordingly. They became part of the tracts formed. John Nolan has even updated the official and current tax assessment map to show our lands divided into the 31 tracts formed, there are no slivers. Please see the **CURRENT TAX ASSESSMENT MAP.**

It is clear that 31 tracts were formed that meet the requirements of Section 3 of the Pennsylvania Farmland and Forest Land Assessment Act and that only 31 tax parcels were created as approved and shown on our recorded subdivision map, shown on the current tax map, and reflected in the 31 tax bills that we now receive.

The map that we have recorded and the current tax map both reflect a clear separation as defined by the Pennsylvania Farmland and Forest Land Assessment Act:

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. [FN3].

- ✓ **We are the owners.**
- ✓ **The lands are the 1020 acres.**
- ✓ **The tracts formed that meet the requirements of Section 3 are the 31 tracts shown on the recorded subdivision map and now shown on the current Tax Assessment Map.**

There also exists a court case involving Clean and Green known as the Moyer Case. That case is powerful support for what we have explained.

Mr. Nolan maintains that when we sell one of these 31 properties we will violate clean and green and that we will have to pay a roll back tax because we have created slivers that do not meet the requirements of Section 3. **Where are these slivers?**

FAILURE TO PROVIDE NOTICE

We even received 31 tax bills and were told to reenroll the property in clean and green on 31 separate applications after being notified that we violated clean and green because we did not give 30 days notice prior to recording our map. **Was there by your new definitions a failure to provide notice?**

CAN THE AMENDED REGULATIONS MAKE THIS SITUATION CLEAR?

Can you please make clear whether this is a separation by your definition? What are the "lands" (this is plural in your definition), what are the "tracts formed".

In your new definitions of Change of Use and Division by conveyance or other action of owner what is meant when it is stated: "The term does not include (A) The act of subdividing enrolled land if the subdivided land is not sold and (B) The act of conveying subdivided enrolled land to the same landowner who owned it immediately prior to subdivision?"

Please make clear whether or not the act of recording a subdivision map, without selling any property, would require the assessment office be given a 30 day notice. We were forced to reenroll the 31 individual properties and pay the associated fees, did we have to?

Your comments and or modifications to the act to clear this situation up would be greatly appreciated.

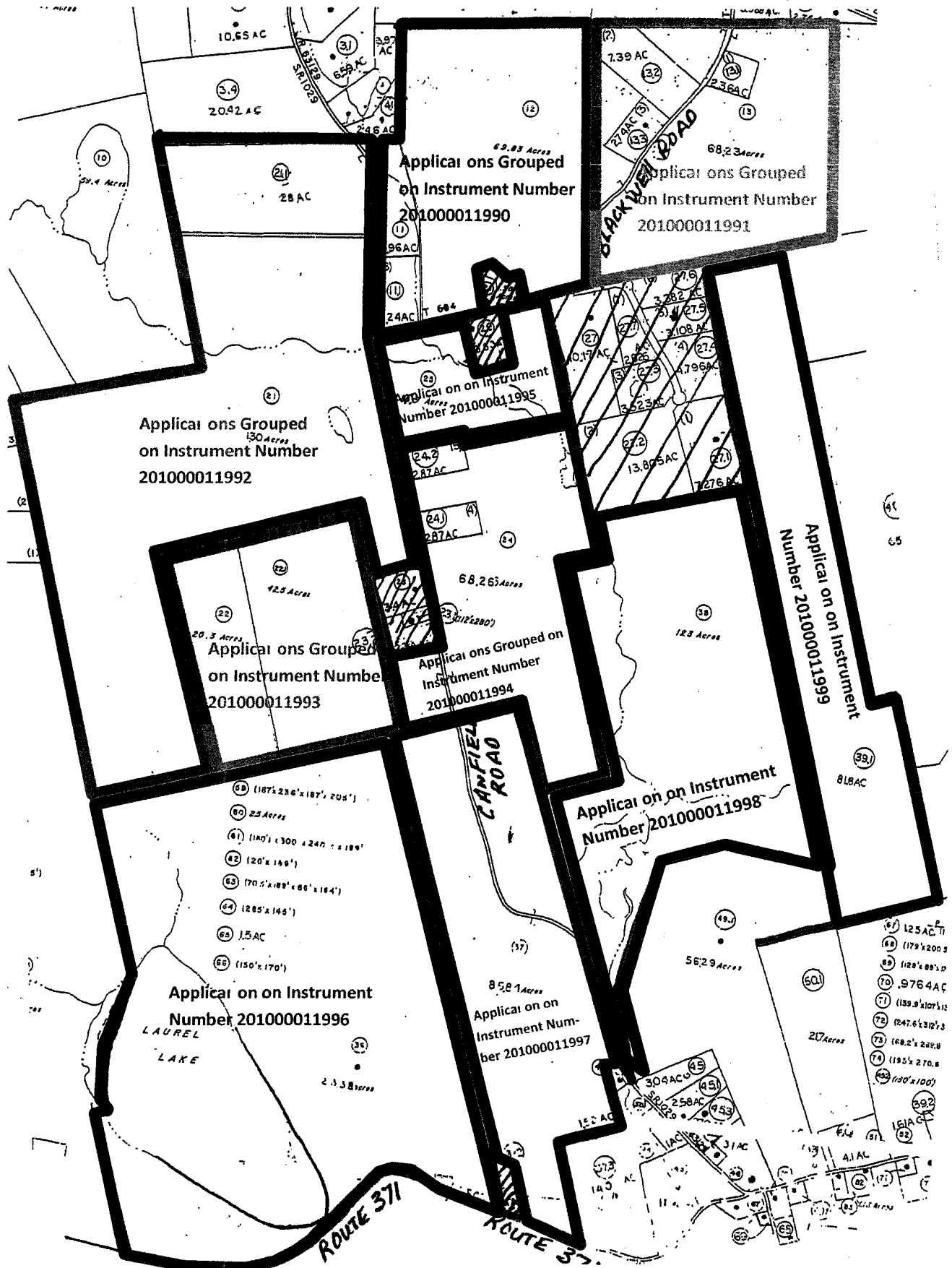
Thank you,

Lawrence T. O'Reilly

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Former Tax Map Showing How the nineteen tax parcels were grouped on 10 Instruments for Clean and Green in 2010



2013 Tax Map Showing 31 Parcels

Wayne County, PA - Public Tax Information

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HOME

Current Parcel: RAGAPPLE LLC



Zoom In Zoom Out Pan Map Identify Parcel

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