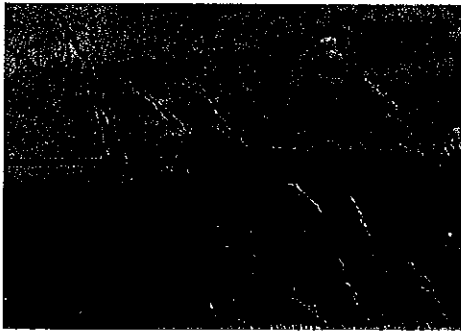


## CLEAN AND GREEN

The Clean and Green Act was established in 1973 when Pennsylvanians passed a Constitutional Amendment permitting special assessment of farmland and forest land. The Act is designed to preserve farmland, forest land and open space by taxing land according to its use value rather than the prevailing market value.

The program is voluntary and generally requires that a minimum of ten acres remain in the designated use. Land taken out of the permitted use becomes subject to roll-back tax, imposed for up to seven years, plus six percent interest. Certain split-off or separated lands are exempted from the roll-back penalties in the law as long as the original use of the land does not change.



The Clean and Green program is administered by the County Assessment Office. Call 771-9232 for additional information.

Two other State programs exist that assist farmers in protecting their farms. They are:

## AGRICULTURE SECURITY AREAS

An Agriculture Security Area is created after a petition is submitted to the township supervisors or commissioners by farmers who collectively own at least 250 acres of viable farmland.

Participants receive special consideration regarding:

- ◆ local ordinances affecting farming activities and nuisance complaints
- ◆ state agency rules and regulations
- ◆ review of farmland condemnation by state and local government agencies
- ◆ review of state-funded development projects
- ◆ may sell easement, if located within an Ag Security area containing 500 acres or more

Additionally, hazardous waste and low level radioactive waste disposal areas cannot be sited in an ASA.

For more information, contact your local municipality.

# YORK COUNTY



## LAND PRESERVATION PROGRAMS

## **PRESERVING FARM AND NATURAL LANDS THROUGH CONSERVATION EASEMENTS**

**C**onservation easements are essential to the preservation of farm and natural lands.

Conservation easements allow a farmer or natural land owner to continue to own and operate or maintain his land as it currently exists.

However, the farmer or natural land owner agrees that he or she will continue to utilize the property for only farm and natural land purposes, and will require all future owners of the property to maintain the property for the same farm and natural land purposes.

A written document is signed by the land owner and the preservation organization to formalize the restriction to be placed upon the property and the agreement is recorded in the Office for the Recorder of Deeds in the county where the property is located. The conservation organization will thereafter monitor the property to insure the property is used only for the agricultural or natural land purposes set forth in the conservation easement. Thus the land is protected for future generations.

## **FARM AND NATURAL LANDS TRUST OF YORK COUNTY**

**T**his private non-profit corporation was organized solely for the purpose of assisting farmers and natural land owners to preserve their farm and natural lands through the use of conservation easements.

The Farm & Natural Lands Trust does not pay the property owner for a conservation easement, however, the property owner can secure a charitable deduction for the difference in the fair market value of the land before the granting of the conservation easement and its value after the granting of the conservation easement. Of course, this procedure must meet all Internal Revenue Service rules and regulations.

The granting of the conservation easement is also a very valuable estate planning tool and can save the property owner federal and state death taxes. Most importantly the property owner is able to preserve the farm and natural lands for future generations.

For further information, please call The Farm & Natural Lands Trust office at 843-4411.

## **YORK COUNTY AGRICULTURAL LAND PRESERVATION BOARD**

**T**his County/State government agricultural conservation easement (ACE) program is authorized to purchase the easement rights from interested landowners of qualifying tracts of farmland.

The program annually receives and reviews applications from landowners whose farmland tracts are in an Ag Security Area, produce \$25,000 annual gross farm sales, have a conservation plan, have 50% of their farm in Capability Class I-IV soils and which are also available for agricultural production, must report crop production which meets county average yields, and tracts must be 50 acres or more in size.

In exchange for the relinquishment of easement rights, the landowner receives a fee per acre reflecting the farms appraised development value. The deed restrictions are perpetual, or forever, and may provide landowners with valuable estate planning tax benefits.

If interested in selling your farm easement rights, call the York County Agricultural Land Preservation Board, at (717) 840-7400.