

LYCOMING COUNTY ASSESSMENT OFFICE

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RE: Act 35 of 2011 – Pertaining to Clean & Green and the exploration or removal of oil and gas

Pennsylvania Legislative Act 35 provides that:

Portions of land subject to preferential assessment have been used for exploration and removal of gas and oil, including the extraction of coal bed methane, and the development of appurtenant facilities, including new roads and bridges, pipelines and other buildings or structures, related to those activities.

Roll back taxes shall be imposed upon those portions of land actually devoted to activities that pertain to exploration of oil and gas excluding land devoted to subsurface transmission or gathering lines, which shall not be subject to roll-back taxes. The portion of land subject to roll-back tax shall be the well site and land which is incapable of being immediately used for agricultural use, agricultural reserve or forest reserve activities as required.

The fair market value of the well site and land which is incapable of being immediately used for agricultural use, agricultural reserve or forest reserve activities shall be adjusted retroactively to the date a drilling permit was approved. The tax calculated based on the adjusted fair market value shall be due and payable in the tax year immediately following the year in which a well production report is provided to the county assessor.

The utilization of a portion of land for activities pertaining to oil and gas exploration shall not invalidate the preferential assessment of the land which is not so utilized and the land shall continue to receive preferential assessment if it continues to meet the requirements.