

## Landowners Taxation Responsibility For Gas Industry Structures in Wyoming County

Landowners in Wyoming County need to be aware that any structures being developed by or for the gas industry could be subject to property taxation.

Landowners enrolled in the "Clean & Green" program for preferential assessment should be particularly cautious of any agreements made pertaining to the gas industry.

Be aware that the leasing of your lands for mineral, gas or oil exploration and extraction does not constitute a change in your land value for taxation. The construction or the beginning of earth disturbance is what triggers a value change.

Landowners should consult the Wyoming County Assessment Office of any changes that may occur on their properties--- especially those structures being built by the gas companies, that we can advise you of the tax ramifications ahead of time.

Those landowners enrolled in "Clean & Green" **have an obligation** under their contract to notify the Wyoming County Assessment Office thirty (30) days prior to any ownership changes or pending construction (earth disturbance, new buildings, leasing of existing structures or additions to existing structures) on the enrolled lands.

Gas well sites and appurtenant facilities, other than gas pipelines, are taxable and in the case of landowners enrolled in the "Clean & Green" program, could result in the imposition of roll-back taxes and penalties.

While new legislation limits the amount of acres that can be penalized under the "Clean & Green" program for gas related structures there nonetheless will be some penalties involved.

Landowners should negotiate any increase in taxes or rollback and penalty payments in the contract with the company leasing your lands. However, the ultimate responsibility is with the landowner to pay the increased taxes or penalties.

Some examples of structures that will be taxable include water impoundments, well pads, roads and or bridges, compressor station sites, all buildings, pipe storage yards, equipment storage yards, water depots, quarries, water transport lines and the leasing of existing structures to third party entities just to name a few.

Information we require at the time of your inquiry include: the type and size of the structure, the projected construction start and finish dates and the projected life of the structure.

As always with any pending changes to your property you as a landowner should contact your municipality and the appropriate planning authority in your district to discuss these changes and secure any necessary permits.

Landowners should also be aware that the demolition of structures requires a permit and appropriate notification.

Information about structure and land taxation can be obtained by contacting the Wyoming County Assessment Office at (570) 996-2261, 8:30am to 4:00pm Monday through Friday.

Eric A. Brown, Wyoming County Chief Assessor