



WORKING ON A plat map of the area near Columbia are P. N. Fridy, Elizabethtown, left, assistant supervisor of land mapping, and W. Robert Shaeffer, 445 North

Queen St., Lancaster, an assembler. The project they are working on involves mapping the right of ways of the Pennsylvania and Reading railroads. (LF Photo)

Assessors to Request Information from Farmer

(Continued from page six)

But a farm is considered as a unit, land and buildings. For the farm residence, a standard house value table, the same as is used in the urban areas can be used. But for the barn and outbuildings, the value must be determined by the condition, age and type of building.

Take a bank barn, for example. To build one today would be prohibitive, so the rule of cost minus depreciation can not be used in such a case. Age is not considered if the barn is in sound condition.

But on most farms the value of the buildings is usually equal to the value of the land. Therefore if the value of the house and other outbuildings is found, the value of the barn should be equal to that figure subtracted from the land value.

There are several factors taken into consideration when appraising land for assessment. The amount of farm land, pasture land, timber, swamp and non-farm land is proportioned. Usually the accessibility of the farm is considered.

When assessing the buildings, the current paint job and other repair items will not be considered. What will lower the assessed value of a building are rotting timbers, sagging walls low cost materials used in construction and the like. In a house the condition of the heating plant, plumbing and modernization are included.

Re-assessment of the county will accomplish the following ac-

cording to Clemmson. First of all the tax load per individual property owner will be equalized. The man with a \$100,000 farm will pay property taxes in proportion with the man whose property is worth only \$10,000.

Another effect, indirectly, will be that records in the county offices will be brought up to date and made more usable.

Still another effect will be that a true value of the County can be determined. Although they are not property tax payers, schools, churches, state and federal property, and the property of utilities and rail lines will be assessed.

One thing to remember when you are visited this spring and summer is that all county tax employees will be carrying identification cards bearing the county seal. If you have any doubt as to the identity of the persons to assess you, ask to see this identification.

It is expected that some persons will deny the assessing teams entry on to the farm or into buildings. In such a case, the team will make the best assessment possible on information they have and then upgrade the assessment of the farm by one degree.

The result is that that farmer probably would be taxed at a higher rate than his neighbors. He could then, of course, ask for a tax assessment hearing.

The assessment teams will not start visiting farms until assessment of boroughs is complete. Present plans call for Lititz to be the first urban area to be reassessed. Complete plans, including areas and dates, have not been formed.



Ephrata Sale Proceeds to Go To Polio Fund

Repeating an event which last year netted the March of Dimes

\$1,310.79, a sale will be held Wednesday evening of next week at the Ephrata Farmers Market.

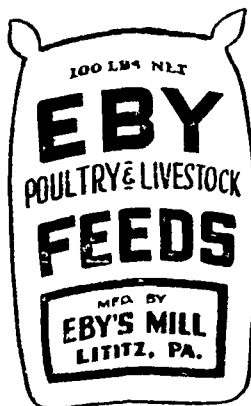
Everything from horses and hogs to pies and cakes will be offered and sold.

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