

1968 Delaware Law Eases Tax Pressure on Farm Land

Farmland owners in many urbanizing states run the risk of extremely high assessments for land taxes if they are based solely on land market value.

A nearby major highway, housing development or industry may make the market value of farmland increase, but its capacity for farm production does not change.

The Delaware Farmland Assessment Act of 1968 allows farmland owners the choice of having their land assessed on the basis of its agricultural produc-

tion capabilities or as it has been in the past, according to W. T. McAllister, extension agricultural economist at the University of Delaware.

Which method works to the advantage of the landowner varies from farm to farm and county to county. But farmers in counties that have conducted real estate reappraisals in recent years may find the new assessment procedure results in lower values.

To be eligible for the new assessment (1) land must be ac-

tively used for agricultural purposes, (2) at least five acres must be included in the farm besides the area used for farmhouse and yard; and (3) gross sales, including government farm program payments, must amount to \$500 or more per year.

Farmers must apply annually before February 1 for the new type of assessment, says McAllister. Obviously, a landowner will not want to apply for this re-assessment unless it will lower his land taxes.

In order to determine whether or not a re-assessment can reduce land taxes, a farmer will need a soil survey map of his land. This is available through the office of the Soil Conservation Service or through a county agent's office. From the soil survey map and information in the University of Delaware's Agricultural Experimental Station Circular 13, the farmland can be classified into soil groups according to its "productivity potential." In addition, the owner classifies the land according to its present use.

He can then refer to the annual report of the State Farmland Evaluation Advisory Committee for the estimated value of the farmland. The report and

Circular 13 may be obtained from a county agent. Help in applying for re-assessment is available at the county assessor's office.

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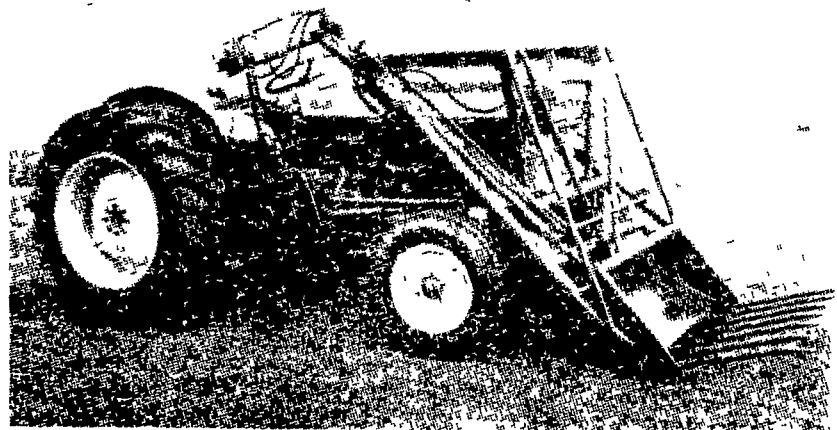
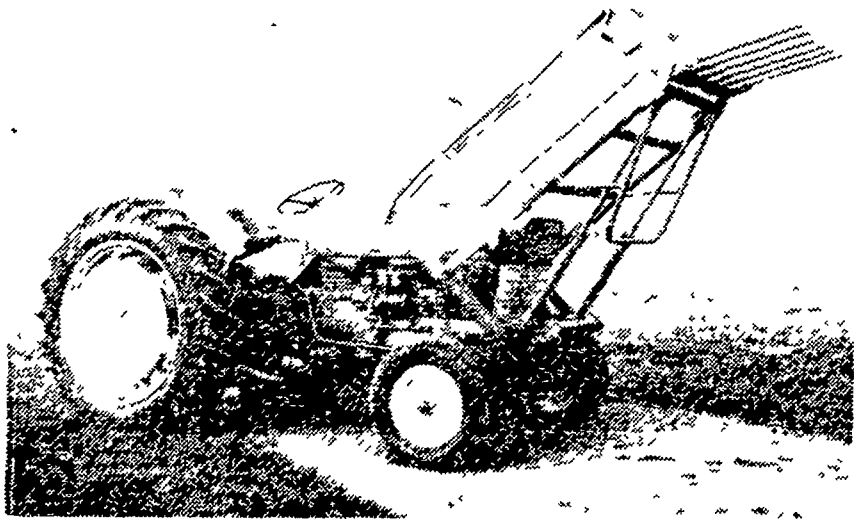
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