

# Farmland

(Continued From Page 26)

possible impacts of use-value assessment of agricultural land in Pennsylvania. The technique that was used in the Penn State study was very much like that used in New Jersey to determine the values that are published as a guide to the county assessors.

The basic assessment method is an income capitalization approach. For this study, the income from all farms in the county was capitalized into the value of all farmland in the county rather than looking at individual farms and their income. The basic procedure is to determine the net farm income for each county, to capitalize this income into a land value among the various soil classes based on the differences in their ability to contribute to farm income.

The agricultural use-value of an individual farm is found by multiplying the number of acres in each soil capability class by the farm value determined for the class of soil in the county where the farm is located. The sum of these values gives the agricultural use-value of the farm.

A sample of farms was chosen from eight counties in Penn-

sylvania to test the effect of agricultural use-value assessment on the tax bills of individual farmers. The eight counties in the study included three from the Philadelphia metropolitan area—Bucks, Chester, and Montgomery—and five other counties scattered throughout the remaining areas of the State—Lancaster, Bradford, Centre, Erie, and Westmoreland.

For each farm chosen in the study we calculated the taxes that would be paid under a use-value assessment as described above. We compared this tax bill with the current tax bill of each farm to determine the effect of use-value assessment.

If a use-value assessment program were actually adopted in a particular county, it is likely that this program would also include reassessment of non-farm properties and a revision in their tax rates. For the purposes of this study, however, we assumed that the tax rates would stay the same and that other assessments would not change.

In some counties where assessments have not changed for many years, the current tax bill is based on a very old

assessment. This fact should be kept in mind in making comparisons between counties.

Our study showed that Philadelphia metropolitan area would have reductions in the average tax bill paid per farm with use-value assessment. There was, however, a large variation in the effects on individual farms. The percentage changes in taxes to a single farmer ranged from an increase of 258 percent for one farm in Chester County to a decrease of 98 percent for a farm in Bucks County.

Most of the farms in Bucks and Montgomery Counties could expect decreased tax bills while in Chester County, about half of the farms would get increased taxes and half would have decreased taxes with this form of use-value assessment.

The rest of the state shows a different picture. Lancaster, Bradford, and Centre would have substantial increases in the taxes per farm with use-value assessment. Even here the effect on individual farms varies.

For example, in Lancaster County the biggest increase was a 505 percent increase for one farm, while another farm would have its tax bill decreased by 37 percent. Erie and Westmoreland Counties show small decreases in the absolute tax bill; however, the average percentage change for Erie County would be an increase of 26 percent.

The increased taxes to be paid if use-value assessment were used in Lancaster, Bradford, and Centre Counties indicate that farms in these counties already are assessed below the agricultural value of the land. Over half of the farms in the Erie County sample would also have increased assessments if they were to be based on agricultural use-value.

In some cases the low present assessments exist because there has not been a countywide assessment for several years. Regardless of the factors accounting for the present assessments, many farmers outside the Philadelphia metropolitan area could expect increased assessments if the agricultural use-value assessment method used in this study were to be adopted.

#### Effect on land use

The study shows that some farmers, particularly in the Philadelphia metropolitan area, might expect reductions in their real estate taxes if use-value assessment were adopted. This reduction might help to relieve the financial pressure from taxes for these farmers and thereby help to keep some land in active

## Fulton Grange Plans Thanksgiving Program

Fulton Grange 66 held its regular meeting October 23 at the Grange Hall, Oakryn. The Master, Richard Holloway, conducted the business session

when the Charter was draped in memory of Clyde Grubb.

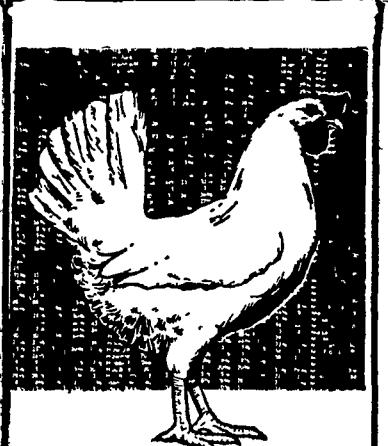
Fulton Grange accepted an invitation to attend the December 7 meeting of Russellville Grange for their Corn and Pie Night and will present part of the program.

J. Everett Kreider auctioned baked goods made of pumpkin which the Grange ladies made. The proceeds will be used for program expenses.

Mr. and Mrs. Clifford W. Holloway Jr represented Fulton Grange at the 101st annual session of the Pennsylvania Grange at Williamsport October 24, 25, and 26. Others attending were Mr. and Mrs. Thomas Galbreath, Mr. and Mrs. Jesse Wood, Mr. and Mrs. Gyles Brown, Mr. and Mrs. J. Collins McSparran and Mr. and Mrs. Charles McSparran.

The program theme for the November 13 meeting will be "Thanksgiving." The ladies are to make Thanksgiving table centerpieces and the men are to make a turkey out of something. The Junior Grange will present part of the program and Miss Donna Findley, Fulton Grange's contestant for the Miss Solanco contest, will take part on the program.

When guests come in from the cold, invite them to dip-in to a bubbling pot of Maple-Orange Fondue. In a 2-qt. saucepan melt 6 tablespoons (¾ stick) butter; stir in 1-3 cup all-purpose flour. Remove from heat, gradually stir in 1 cup light cream or 1 cup half and half. Add ¾ cup pure maple syrup, ¾ cup orange marmalade and 2 tablespoons of light corn syrup. Cook over medium heat, stirring constantly, until thickened. Cook 2 additional minutes. Stir in 1-3 cup Cointreau. Transfer to fondue pot and serve with fruit dippers. Yield: 3¼ cups. (Note: Flavor improves when prepared ahead and reheated.)



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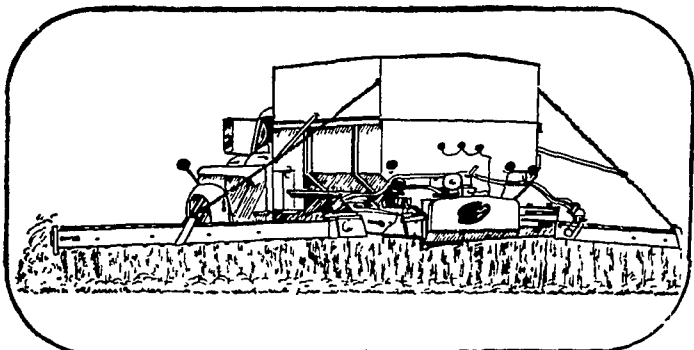
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