

Farm Tax

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Section 7. Contracts.--(a) Any county may by contract, and through the assessment of taxes, based on the use of the land, limit the use of prime agricultural land for the purpose of preserving such land pursuant and subject to the conditions set forth in the contract and in this act.

(b) No county may contract with respect to any land pursuant to this act unless the land (1) is devoted to agricultural use, (2) is located within an area designated as an agricultural reserve containing not less than five acres, or (3) is classified as prime agricultural land.

(c) Every contract shall provide for the exclusion of uses other than agricultural, and other than those related to or compatible with agricultural use, for the duration of the contract. Every contract shall also provide for the transfer of land from the

contracting owner to the succeeding owner.

(d) If land is zoned non-agricultural while under the provisions of the contract, the owner is not subject to tax evaluations of the rezoned area so long as he meets the requirements of the contract.

(e) The term of each contract shall be ten years. The contract shall be automatically renewed at the end of each year for an additional ten-year period, unless notice of non-renewal is given. If either landowner or county desires in any year not to renew the contract, that party shall serve written notice of non-renewal of the contract upon the other party in advance of the annual renewal date of the contract. Unless such written notice is served by the landowner or county agent at least ninety days prior to the renewal date, the contract shall be considered renewed for ten years.

(f) If the landowner or the

county tax assessor serves notice of non-renewal in any year, the existing contract shall remain in effect for the balance of the period remaining since the original execution or the last renewal of the contract, as the case may be.

(g) Whenever the county enters into a contract with a landowner pursuant to this act, the contract shall be filed with the commission, and it shall be signed by the county tax assessor, and the Department of Agriculture. The copy of the filed contract shall describe the land subject thereto, together with a map reference of the total land area under contract.

Section 8 Procedure for Cancellation of Contract.--(a) Relief from the provisions of contracts entered into pursuant to this act shall be cancelled only when the continued dedication of land under such contracts to agricultural use is neither necessary nor desirable for the purpose of the law, by mutual agreement of all parties to the contract.

(b) Land valued, assessed, and taxed under the provisions of this act shall be subject to a yearly review by the county tax assessor of the county in which said land is located. If the provisions of this act are not followed by the landowner, the commission may

cancel the existing contract.

Section 9. Considerations of Assessor in Valuing Land.--(a) The assessor in valuing land which qualifies as land actively devoted to agricultural use or agricultural reserve use under the tests prescribed by this act, and as to which the owner thereof has made timely application for valuation, assessment and taxation hereunder for the tax year in issue, shall consider only those indicia of value which such land has for agricultural or reserve use, he shall, in arriving at the value of such land, consider available evidence of agricultural land capability derived from the recommendations of value of such land as made by the commission.

(b) The factual details to be shown on the assessor's tax list and duplicate with respect to land which is being valued, assessed and taxed under this act shall be the same as those set forth by the assessor with respect to other taxable property in the taxing district.

(c) Where contiguous land in agricultural or use in one ownership is located in more than one taxing district, compliance with this act shall be entered into by the county in which the deed to the land is located.

Section 10. Determination of Amounts of Taxes When Agricultural Use Abandoned.--When land which is in agricultural use or agricultural reserve use and is being valued, assessed and taxed under the provisions of this act, is applied to a use other than agricultural, or agricultural reserve, it shall be subject to additional taxes equal to one hundred per cent of the regular tax not paid plus compound interest at the rate of five per cent from the time of change up to the ten-year commitment, on the amount not paid in each of the preferentially taxed years. Such additional taxes shall be based on the difference between the agricultural or agricultural reserve use and the market value on an average as determined by the commission. In determining the amounts of the taxes chargeable on land which has undergone a change in use, the assessor shall for each of the tax years involved, ascertain the full and fair value of such land under the valuation standard applicable to other land in the taxing district. Prior to change of use and tax reevaluation whether by transfer or sale, an environmental impact statement must be submitted to the commission. If it is determined that change of use would adversely affect the environment of the area the land may not be withdrawn from contract until the original contract has expired.

Section 11. Applicability to Tax Year 1974 and Subsequent Tax Years.--The tax year 1974 shall be deemed to be the first tax year in which the provisions of this act shall apply, and this act shall apply to the tax year 1974 and subsequent tax years.

PUBLIC SALE

CONSIGNMENT AUCTION OF CONSTRUCTION EQUIPMENT

SATURDAY, JUNE 16, 1973 -- 10:00 A.M.

EMIGSVILLE, PA.

NOTICE: Consignment Sale - Absolute Auction with No Buy Backs - No Bid Ins - No Minimum. This is only a partial listing of equipment to be offered.

LOCATION: York County Farm & Industrial Equipment Co., Inc. Auction Company, 4 miles north of York, Penna., on Rt. 181. Right off Interstate 83 at Exit 10 or 11.

RUBBER TIRE LOADERS

- Trojan 4 wheel drive 1967 good cond. MF 202 with loader
- 3 - Case 1537 Uniloader
- 1 - New Int. 3200 loader
- 1 - Melrose Bob Cat Model 444

LOADERS & BACKHOES

- Case 530 Backhoe & loader
- Case 530 CK Backhoe & loader
- Dynahoe 120 Backhoe & loader
- Oliver 1650 with backhoe & loader
- Ford 4500 with Backhoe & loader
- Case 580 Backhoe & loader
- Ford 4000 Backhoe & loader

MISC.

- Northwest Model 25 Ser. No. 11060 Northwest shovel with dragline Clam shell bucket & 30 ft. boom
- Wabco C. Scraper
- Rosco Roller
- Batmen Backhoe
- Wright 1 1/2 ton crane
- 1 - Vieco Model 100 Air Compressor
- New parts for Case 530 & 580 Backhoe & loader

CRAWLER LOADERS

- 1 - JD 440 G. Loader & Winch
- 2 - JD 450 Crawler loader with rippers
- JD 450 with Backhoe and loader
- AC-HD 6 with loader
- AC-HD 7 with loader
- Int. TD6 with loader (6 cyl.)
- Cat. 955 with loader
- J.D. 350 loader
- Int. 150 with loader

BLADE TRACTORS

- JD 2010 with blade
- JD 40 with blade
- Cat. D-690 with Hyd blade
- Massey Ferg. 300 with blade
- Int. 500 with blade
- Case D350 with blade (with 38 hrs)

TRAILER

- General 3 axle 9 ton trailer
- Fruehauf 36' flat trailer with spread axle
- 1 - 1967 12 x 60 House trailer - clean
- 1 - 10 x 50 House trailer

MORE ITEMS BEING RECEIVED EVERYDAY

TERMS: Cash, Certified Check or Letter of Credit.

SALE CONDUCTED BY:

YORK COUNTY FARM & INDUSTRIAL EQUIPMENT COMPANY INC., AUCTION COMPANY

P. O. Box 222, Emigsville, Penna. 17318

717-764-6412 - Days
717 - 665-2354 - Nights
717 - 226-1671 - Nights

COMPLETE HOLSTEIN DISPERSAL

Located along Rte. 272, 4 miles South of The Buck, 16 miles from Lancaster.

Tuesday, July 3, 12:00 Noon

61 Grade and Registered Holsteins

36 cows and 25 bred Heifers.

Terms by ELMER S. GLICK

Kreider and Diller, Auctioneers.

JUNE FEEDER SALE

JUNE 15, 7 P.M.

ALL WEIGHTS, ALL GRADES

For consignments and information, contact:

Kenneth Hershey, mgr.
(717) 768-8204

Vintage Sales Stables, Inc.

P.O. Box 100, Paradise, Pa.
10 Miles East of Lancaster, Pa. On U.S. Route 30

65 to 70 HEAD

1 Load Top Hand Picked Canadian Cows

WISCONSIN & MINNESOTA COWS

at Black and White Holstein Farm, Lancaster, Pa. across from the Comet Drive-in Theatre or 1/4 mi. west of breeding unit

ON

FRIDAY NIGHT June 15 at 8 o'clock

Selling 65 to 75 head of grade and Purebred Holsteins of large size, good type and lots of milking quality. All cows fresh or Close-up springers.

Farmers and dairymen, if you are in the need of top quality herd replacements these are the kind you have been looking for. They are all purchased first hand from farms where they were raised by some of the best judges of dairy cows in the business. If you need a can of milk per day or 100 lbs. per day we have the cows for you. Just by all means get to this sale.

SPECIAL - MILKING EQUIPMENT

4 Surge Milking Units, Cow Clippers, Pails, etc

CHARLES C. MYERS
OWNER

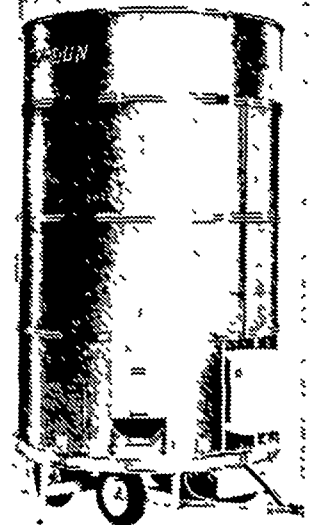
Abe Diffenbach: Auct.
Henry Kettering: Pedigrees
Park Myers, Sales Manager

Sale Register

TUES. JULY 3 - 12:00 Noon Complete Holstein Dispersal located along Rte. 272, 4 miles South of The Buck, 16 miles from Lancaster. Terms by Elmer S. Glick; Kreider and Diller, Auctioneers.

SAT. JUNE 9 - 12:00 Noon Public Auction of Exceptional Farm Equipment located 8 miles north of Womelsdorf on Route 419, 1 mile east of Rehrersburg turn south at Four Points Hotel onto dirt road first lane left: east on Route 422 from Lebanon to Route 419 north to Rehrersburg, next to Teen Challenge. Terms by E. H. Hoffman, RD1 Womelsdorf, Pa. John E. and Paul E. Martin. Auctioneers.

BUTLER
KAN-SUN



Continuous Flow Grain Dryer

Choose from 5 models to match your harvest rate. Capacities vary, by model, from 183 to 435 bushels per hour.

M. K. HOKE ESTATES
148 So Main St.
Manheim, Pa.
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