Farm Calendar

Sunday, June 10
NEPPCO Egg Quality School,
Quality Inn., Towson, Md.,
June 10 - 13.

Tuesday, June 12

7 30 p.m. - Farm and Home Foundation meeting, Farm and Home Center.

Northeast Egg Marketing Association Board of Directors quarterly meeting, Syracuse, NY.

Wednesday, June 13

7 a m - 3 p m. - 1973 Wool Pool, Reading Fair Grounds.

10 a m. - 4-H Strawberry Exhibit and Roundup, Farm and Home Center.

1 pm - Pennsylvania Poultry Federation Annual meeting, Sheraton Motor Inn, Harrisburg

7:30 p m - Red Rose 4-H Beef and Lamb Club recreation night, Manheim Memorial Park.

8 pm. - Nema Directors, State Committeemen meet, Syracuse, N.Y., June 13-14.

Thursday, June 14

9am - 4-H Dairy Cattle Judging, Arthur Brenneman farm, Willow Street.

1 p.m. - 4-H Dairy Cattle Judging, Ken Rutt farm, Quarryville. Friday, June 15

Deadline for 4-H Dairy Roundup Registration.

Saturday, June 16

6:30 p.m. - Ephrata Young Farmer Strawberry Social, John R. Zimmerman farm. 6:30 p.m. - Lebanon County Dairy Princess Festival, Lebanon Expo Fair Grounds.

Farm Tax

(Continued From Page 1)

be very wide. For tarmiand farther away from the city, the differential would be smaller.

The important thing to note, though, is that under HB 1056, the farmer along Route 30 and the farmer in Drumore Township would be paying the same tax rate.

Under the ten-year contract

4-H'ers Invited To Test Dairy Judging Skills

Two practice judging sessions have been arranged for any Lancaster County 4-H Dairy Club members who want to sharpen their skills at evaluating dairy cattle.

The first session will be conducted on Thursday June 14. The group will leave the Farm and Home Center at 9:00 a.m. to go to the Arthur Brenneman farm in Willow Street. At 1:00 p.m. they'll be at the farm of Ken Rutt in Quarryville, and they'll return to the Center by 4:00 p.m.

On Wednesday June 20, a group will leave the Farm and Home Center at 9:15 a.m., to go to the John Kreider Farm, Willow Road, Lancaster. From there they'll go to Lititz to the farm of Jesse Balmer, and again they'll return to the Center by 4:00 p.m.

All dairy club members are welcome to attend, and they should bring their own lunch.

prescribed by the bill, a farmer would still be able to sell his land. If he sold it to another farmer, to someone who agreed to keep the land in agricultural use, there would be no penalty. If the land were sold to a developer, though, the farmer would have to pay back all the tax money he saved during the first years of his contract, plus he'd have to pay a five percent penalty on the projected tax for the years remaining on the contract.

For example, say a farmer signed a contract in 1975, and let's say that his tax bill, under the contract is \$1000 a year. And let's say further that without the contract, his tax bill would be \$10,000 a year. He's saving \$9000 a year in taxes.

If he decides in 1980 that he'd like to sell after all, he can break the contract, but he'll owe 5x\$9000 or \$45,000 for the five years in which he was being taxed at the special rate. He'll also owe compound interest at the rate of five percent from the time of change up to the ten-year commitment, on the amount not paid in each of the preferentially taxed years. In the example, this would mean paying five percent on \$9000 for the five year period from 1980 to 1985, or a total of \$2486 in interest. This money would be due at the time of the sale.

Contracts would be renewed each year. A farmer could get out of his contract without any penalty by giving ten years notice. During those ten years, though, he would pay taxes at the regular rate.

"One thing we tried to avoid,"
Kennedy noted, "was the
creation of another state
bureaucracy here in Harrisburg.
If this bill passes, we want the

countys to handle the job of deciding which land qualifies for preferential taxation. I feel the local governments would be much better at that job than we would be."

The bill says that each county would have a commission to say whether or not a certain piece of land fell within the provisions of the law. This commission would be composed of the county tax assessor, a school director appointed by the county commissioners, and an individual whose income is derived mostly from farming, appointed by the county conservation district.

Kennedy said the bill was designed to have some teeth in it to curtail land speculation, and he's hoping that the final act isn't too much different from HB 1056. "New Jersey passed a preferential tax law, and it turned out to be a haven for speculators," Kennedy said. "The only penalty they had was a two-year tax rollback. That

wasn't enough to deter anybody, and it gave the speculator a tax break all the time he held the land. In other states, California, Washington, Hawaii, New York, stronger laws have been tried and they're generally working. We're trying to avoid their mistakes, though."

One thing Kennedy stressed over and over was that his committee's bill provides for strictly voluntary agreements between farmers and county governments. "We haven't tried to dictate to anybody how his land is to be used, and we haven't tried to prevent him from selling his land if he wants to. All we're trying to do is to make it possible for a farmer to farm his land without having to pay an impossible tax bill."

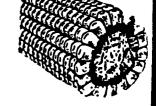
HB 1056 is presented below in its entirety for those who might want to familiarize themselves its provisions before attending the public meetings.

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