

## Tax

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Association, which is recommending a three-year rollback.

The bill's rollback clause is, perhaps, the measure's key feature. But it was only one of the points discussed during the long day of testimony. Other testimony centered around definitions of agricultural land, the make-up of the board to determine which land should be preferentially taxed, whether or not this determination should be made at the state or local level, and what procedures should be followed in the event a farmer is forced to sell his land.

Some few spoke out against the bill. Some others simply spoke out. One gentleman from Oxford provided the liveliest moments of the day when, in a windy and disjointed speech, he told Kennedy and the rest of his committee that they were "the tools of special interest groups". His speech, laced with innuendoes and thinly disguised threats, was poorly received by the committee members and aroused the ire of some of them. The man left the podium shouting and calling Representative William Shuman names. Rep Shuman responded in kind.

Another speaker, a child psychologist from Chester County, spoke at length about the need for open space and the merits of special taxes for farmers, but admitted to the committee that he hadn't read H.B. 1056 until just a few hours before the hearing.

The bulk of the testimony did, however, bear more directly on the real purpose of the meeting, to gauge public reaction to the general issue of farmland taxation with particular reference to H.B. 1056.

Leonard Strunk, Coatesville, spoke both as a representative of the Tax Action Committee of Chester County and as a private citizen.

In voicing his personal opinion on tax problems, Strunk said, "It is time that the state reviews the entire matter of how the local forms of governments and school districts secure their revenues."

Strunk said income taxes must be substituted for land taxes "as a realistic step toward an equitable placing of the tax burden on all taxpayers according to their ability to pay."

He said young people and the elderly are finding it difficult to

own land because of rising taxes.

Samuel P. Hayes, chairman of the Pennsylvania Chapter of the Sierra Club, urged that the committee consider means of saving open space other than agricultural lands. He felt that the ten-year rollback was an absolute minimum, and spoke in favor of 15- or 20-year rollback.

Two people spoke out firmly in opposition to the bill. One was William F. Matson, executive director of the Pennsylvania Rural Electric Association. The other was Albert F. Unger, director of legislation for the Pennsylvania School Board Association. Both Matson and Unger were opposed to removing farmland from the tax bases of local governments.

A list of other speakers is appended to the end of this article.

Some of the most cogent and best-received testimony of the day was offered by Amos Funk, a Lancaster County farmer and a conservationist known throughout the state. His remarks, more or less in their entirety, follow:

For example "In Lancaster County we are losing 8,000 acres of agricultural land to non agricultural uses each year. This is double the rate of transfer during the years 1954-1964 when 4,000 acres were removed from agricultural production each year.

"This is what will happen if we continue down the scattered development road we are now following. This loss of prime agricultural land should not take place and would not occur if a plan called Sketch Plan II, prepared by the Lancaster County Planning Commission were followed.

"This plan would put the proposed 200,000 projected population for the county by the year 2,000 in 25,000 acres of land instead of 400,000 acres of land required under current development patterns. Over 16,000 acres of industrial park area are provided for in the plan and, finally, the plan provides for the retention of 250,000 acres of prime agricultural land set aside

as agricultural preserves. These preserves contain all Class I, II and III land.

"However this is just a plan and like most plans it is of little value until implemented. I think a bill like H.B. 1056 would assist greatly in implementing this and other similar plans that exist throughout the Commonwealth.

"In other areas of Pennsylvania loss of farmland may be greater and in some areas far less. However in nearly all instances the best and most productive land is being developed.

"Some farmers want to sell. By one stroke of the pen they can make more money than by farming for 10-20 years. However too many farmers recently have found it necessary to sell because of exorbitant property taxes.

"Legislation is needed to create an agricultural climate in Pennsylvania that will enable farmers who want to farm, to continue to do so. There is also a need to allow farmers the right to sell if they so desire.

"I would call your attention to a map prepared by the Soil Conservation Service in cooperation with the Lancaster County Conservation District. You will note various agricultural districts are designated. This map shows the same agricultural preserves that appear in the Lancaster County Planning Commission's Sketch Plan that I referred to earlier. The Lancaster County Planning Commission and the district do try to work together.

"This map was prepared in 1969 as resource material for Governor Shafer's Committee On The Preservation of Agricultural Land. I was a member of that committee and a prime mover for the agricultural district concept that appeared in the report to the Governor. Maps of 5,000 acre blocks were also prepared for the Counties of Bucks, Schuylkill, Indiana, Crawford and Columbia. I am sure 5,000 acre blocks of prime agricultural land are present in

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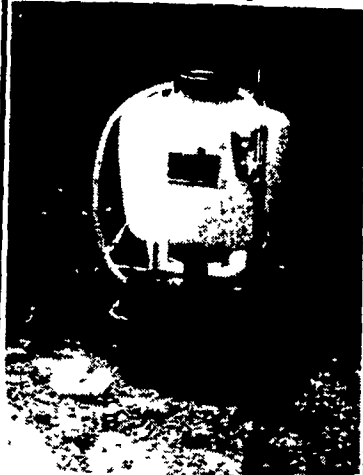
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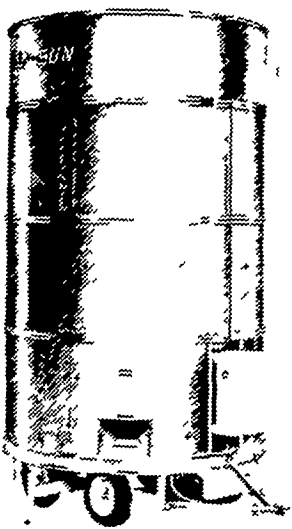
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