

# Tax

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many of the other counties throughout the Commonwealth. However because of the work involved I asked for only six counties. The SCS chose the above six.

"Governor Shafer's Committee proposed agricultural districts of 4,000 acres or more.

"Today, I think districts as small as 500 acres are workable. Districts of this size and larger are provided for in the New York law passed in 1971.

"The New York Law allows for an individual farmer to enroll in a contract procedure as well as a group of farmers enrolling as an Agricultural District. 17 Districts comprising over 287,000 acres have been certified in the state of New York to date. It is reported 200 towns are considering the formation of districts.

"I would like to see the agricultural district concept included in Pennsylvania's law because it will retain a greater amount of land in agriculture and open space for a longer period of time. The penalty provisions of the New York law bear out that premise. Additional reasons for my favoring agricultural districts are:

1. Farmers living in predominantly agricultural districts are more easily serviced by feed stores, implement dealers etc.

2. District boundaries would tend to discourage construction of sewer and water lines within those boundaries.

3. Highway construction should be routed around agricultural districts.

4. Any one building homes near an agricultural district should be aware of the likely presence of manure smells, the noise of farm tractors, and trucks spreading lime and fertilizer.

"In California, The Williamson Act, another measure providing for the formation of districts passed in 1965, had by 1969 enrolled 1500 districts affecting 1.5 million acres of land in 20 of California's 58 counties. The problem in California is that most of the land under contract is not prime agricultural land. Much of it is range land.

For this reason the original intent of the law has not been realized. For example, a study published in 1972 on land use in Stanislaus County points out that there are 450,000 acres under contract. This represents 46 percent of the county's land area. However, only 20 percent of the county's prime agricultural land is under contract.

"The definition of prime agricultural land in H.B. 1056 is adequate.

"Other suggestions concerning H.B. 1056 are:

1. Legislation should provide that each county must participate in the program and offer preferential taxation to land owners who qualify under the law.

2. Any tax roll back in case of violation or termination of a contract should be a period of 8-10 years.

"Using any farm income reflection of 75 percent for a district representative to that board would disqualify many

very able retired farmers who could make an excellent contribution to the tax assessment board. I would suggest membership be open to an active or a retired farmer who had previously made 75 percent of his income from the farm.

"I think the County Commission for Agricultural Tax assessment board should be broadened to a seven man board. Three should be farmers, one should represent the County Commissioner's office either as a commissioner or the assessor, the other three could represent varied interests.

"At this point I would like to direct my remarks to why Pennsylvania needs a bill patterned on H.B. 1056. This is a better bill than the New Jersey Farmland Assessment Act.

"Although criticized by some, the New Jersey law has reduced the loss of agricultural land to non-agricultural uses from an average loss of 66,000 acres per year during 1962-1967, and to the loss of 10,000 acres 1967-1972. This represents a 600 percent reduction in the loss of farm land.

"Some critics of the act charge that 10 percent of the land under contract is in the hands of speculators. Even if this were the case I feel the act served its purpose. It slowed down the loss of agricultural land to non-agricultural uses.

"Throughout the years, Pennsylvania's taxing policy has treated land as if it were the problem. People create the problems not the land. Taxes are generated to create people services such as education, sanitation needs, roads, fire and police protection.

"Legislation is needed to tax land on its use, not market value, in order that farmers who want to farm may continue to do so and not be forced off the land by exorbitant property taxes.

"I think it is about time we declare a new "land ethic". It is time we treat land as a non-renewable resource rather than solely as an economic unit.

"The value of land for open space, agriculture, recreation and environment protection can outweigh its highest and "best"

use as determined by market value.

"In the result of all this effort to shift a major portion of the tax from the land to keep it open, who pays? A good question and one that state legislatures have chosen to ignore. But it is obvious if a bill based on this new land ethic is adopted, in the future people will be taxed and not the land.

"Those receiving the benefit of education, roads, sewers, fire, and police protection will pay for the services and I think it is about time. We all recognize that commercial and industrial properties pay more in real estate taxes than they take from the community in services and benefits, while residential properties as a whole don't begin to be self supporting.

"When it comes to land, however, you have a property class which requires minimal services from the community. The agricultural taxes received by the municipality from farm real estate broaden the municipality's tax base without providing services to the farm community.

"In other words land owners traditionally subsidize homeowners. The only change brought about by a bill assessing land on its use rather than market value would be a reduction in the amount of subsidy to the homeowners."



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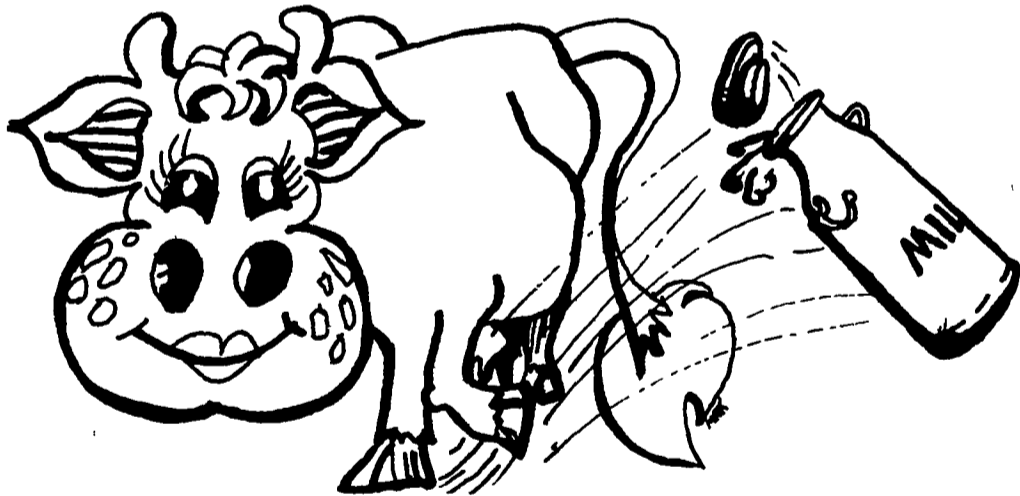
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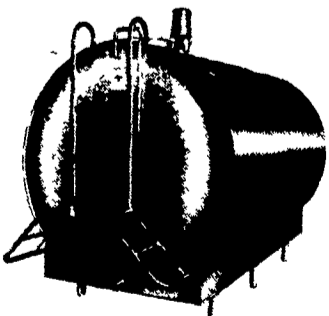
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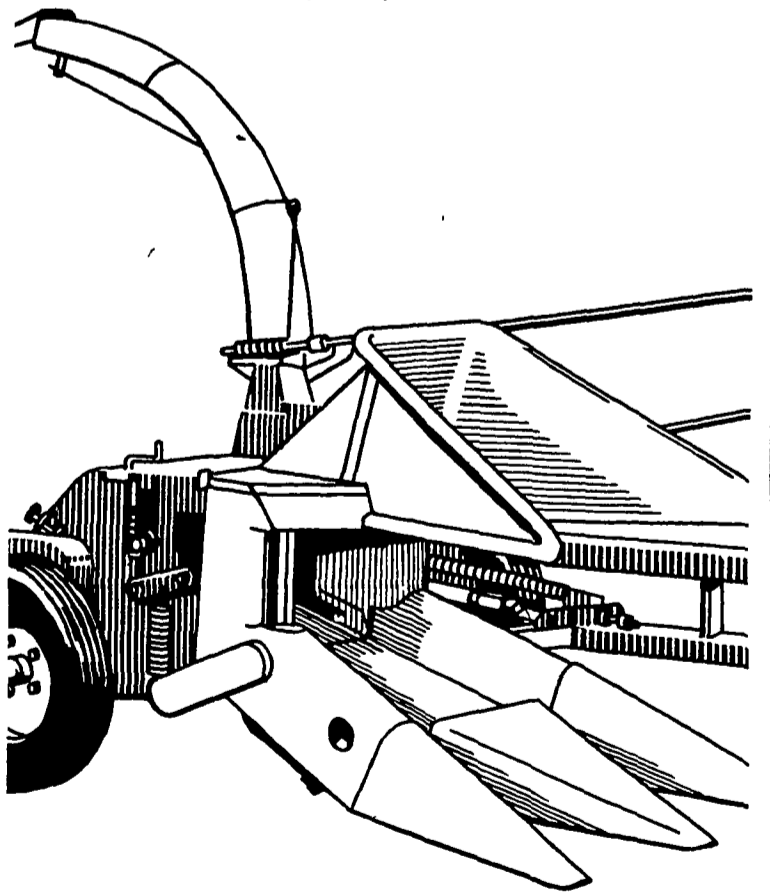
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