Land Use Tax Bill Meeting

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open space being lost to urbanization at a rate of 1,000 square miles per year in the U.S. and nearly 8,000 acres in Lancaster County each year, there is an obvious need to do something, Williams commented.

The problem, he said, is "that a farmer must sell his farm to get his money out and to realize a profit. And when a farmer decides to sell his land to the highest bidder, it goes out of agriculture. Farmers are being outbid for land, and many farmers figure they can't afford to farm." Noting that the man with the most land is the farmer, Williams said, "Property taxes bear no relation to his net income." He added that present state law compounds the problem, because land must be assessed at market value.

One of the main questions about House Bill 1056. according to Williams, is "Who will pick up the tax bill if 'armers are given a special assessment?" Using Northampton County as an example - where a limited tand use assessment program has already locked 115 square miles of land into agriculture for ten years -Williams said it is estimated that total tax bill will increase only 2 cents on each \$1,000. "On my house in Camp Hill that would cost me 16 cents. I'm for it," he says.

State Representatives Reno H. Thomas and Kent Shelhamer shared the platform in explaining considerations given by members of the Agriculture Committee as they began work to implement the new constitutional amendment voted by the people in the May primary.

Shelhamer, a fruit grower from Columbia County and minority chairman of the House Agriculture Committee, spoke on what he called the two most controversial areas of the bill the roll back clause and the split off provision. According to Shelhamer,

rollback clause local county board of the designates "the amount of money required if land use is changed or land taken out of the program." He says that a dual bookkeeping system would be employed - one showing the taxes which would have been paid under the current system of taxation, and one which showing the taxes actually paid under the assessment according to use. Shelhamer called this part of the bill protection for other lan-

assessments."

be a voluntary program with

real incentive so people will want to make an in-vestment."

Criticism of the bill came

on two points from the other

two panelists. County Ad-

ministrator Benjamin F. Weaver took strong ex-

ception to the portion of the

bill which exempts land from

roll back taxes in the case of

disability or death. When

questioned, he said he has no

quarrel with the necessity of

a disability clause, but feels

that if there is no roll back

for the estate, the land will

be held and sold at an ad-

vantage as part of the set-

J. - Arthur Rohrer,

speaking both as a township

supervisor and as a farmer,

said his main objection is

"Almost every farmer I

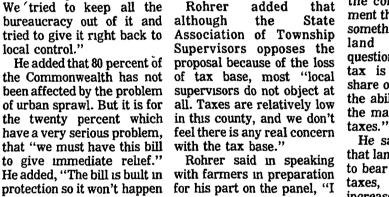
downers and tax payers, adding that five years is a compromise proposal. Under questioning, Shelhamer stressed that the roll back taxes are due only

when the land use is changed. Another contested area of the bill is the splitoff provision, allowing farmers to use parcels of their land for building lots. Shelhamer called this the "keystone of the whole thing." According to the bill, farmers may split off small parcels of land, paying roll back taxes only on that portion and allowing the remainder to stay in the program.

Thomas, vice-Chairman of with the five year roll back. the House Agriculture Committee and a Master talked to objected to the roll back." Rohrer is also a Farmer from Snyder County, said the intent of the member of the Lancaster committee was "to keep the County Planning Combill as simple as we could. mission. We'tried to keep all the

to give immediate relief." to the other 80 percent." He was quite surprised because said, "We just can't build I didn't get the reaction I over Pennsylvania - it is expected. Many didn't feel really important to the cities concerned about the bill." that we have open space for clean air."

discussing In mechanics of applying for He said the concensus of special assessment, Thomas those he spoke with was that said, "After you apply, the the bill "won't help many of



tlement.

"Mostly we were more concerned with alternatives or changes in existing laws." the



this year and are currently

in the process of hiring

new assessments would

probably not be on the rolls

Rep. Thomas said it is his

opinion that some sort of

assist local boards in the

Rep. Shelhamer said he

would like to predict that the

final version of the bill.

until 1976.

Panelists for Wednesday night's educational forum on land use tax assessment listen while panel moderator Robert Williams lays the groundwork for the evening's discussion. The meeting was held at the Lancaster Farm and Home Center. Williams is associate editor of

the value from the 1970 assessment when the state income tax was instituted instead of from the price of the original land. Adding that he feels there is a need to help young farmers get started, he said a big concern is that under federal income tax law "I can't sell my farm to my son at any price I want." He added that it must be appraised and any difference in the selling price must be paid in gift taxes.

Aside from Weaver's criticism, he said he felt it was obvious from the overwhelming yes vote on the constitutional amendment that the people wanted something to be done on the land use assessment question. He said, "Property tax is bearing an unfair share of the tax burden and the ability to pay should be the main criteria in paying

He said it is his opinion that land was never intended to bear the major burden of taxes, especially with the increased social programs of today. He said, "Farmland is extremely important, and the Commissioners are receptive to the problem. He added, "Environmentalists, social development people and builders must all have their say in developing a comprehensive plan. We're growing and people have to go somewhere."

Weaver added that the three year roll back period in New Jersey's land use bill is

Pennsylvania Farmer Magazine. Panelists, left to right, were Reno Thomas and Kent Shelhamer, both members of the state House and of the House Agriculture Committee, **Benjamin Weaver, Lancaster County** administrator, and J. Arthur Rohrer, a Lancaster County farmer.

planning for reassessment bill could be passed by May, but added that "for the first time Pennsylvania someone to do the job. With agriculture is not of one 115,000 properties which mind," with the Pennsylvania Farmers must be visited he said the Association and Grange going separate ways. He added that if the bill is not passed before the May primary it will be a problem "advisory committee" will of "politics, politics, probably be called for to politics."

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percent earned income tax." He also suggested a "break on investment income" and a change in the tax laws which would allow a farmer to pay taxes on land he is selling at

our local farmers, therefore,

let's ask the legislature to

pass a law asking local

municipalities to add an

"probably too short," and the five year period is "more realistic." In the question period. Weaver noted that Lancaster

County Commissioners are



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