

# Farmland Assessment Meeting Held

Nearly 50 Lebanon County farmers attended a meeting on farmland assessment May 9 in the Municipal Building, Lebanon. A panel composed of State Representative Kent Shelhamer (Columbia County); Freeman Rice, Chief Assessor for Lebanon County; and Clair Gerberich, R.D.1.

Mr. Shelhamer, Minority Chairman of the House Agriculture Committee, explained the provisions of HB 1065 recently passed by the House of Representatives and now awaiting passage by the Senate. He clarified some provisions contained in the bill, which is designed to implement the so called "Clean And Green" amendment to the Constitution which was approved last year by voter referendum.

Shelhamer said, "The ecology people are very upset, because they view the legislation as a land use bill,

a way that they can keep things from changing - ever. I oppose that concept - the bill as passed by the House simply provides the mechanism by which farmland can be assessed at its value for agricultural use. The basic intent is to encourage farmers to retain their land in farming. He may later sell the land for other use, but the buyer must pay the tax that would be owing under that use for a period up to ten years. The bill has the support of the PFA and the Association of Soil Conservation Districts."

County Assessor Freeman Rice, commenting on the provision contained in the legislation which authorizes the various county boards of commissioners to set the standards in each county said, "The Legislature should set guidelines on which County Commissioners could base procedures for establishing assessments for farmland."

He said that in Lebanon County urban properties are now assessed at an average of 30 to 33 percent of market value while farms are assessed at about 16 percent. "Farm tax relief should be in the form of a deferment much like the present tax assistance for the elderly. When it is sold the capital gain will pay the tax."

Mr. Rice pointed out that the farmer's financial dilemma today is more a matter of economics in the market place than one of taxation on real estate. "I view our economic position today as simply moving our costs and living standard over one decimal point. Everything a farmer buys is up ten times above the levels of 20 years ago, but what he sells is only up about three or four times. Economically, the farmer is years behind other industry while technically, he is years ahead." He emphasized that if farmer received what they should for their products, real estate assessment and taxation would be a minor problem. As it is, farmers are taxed on land - an asset which is necessary for producing food and fiber. In other businesses land is only a place to park a building.

Clair Gergerich, expressing what he termed his personal views of the pending legislation, stated that he would hesitate to enter into an agreement to comply with ten year rollback provision which could require payment of taxes at a higher rate if land was sold for higher development purposes. He said that he feels that the restrictive provisions of HB 1065 would discourage farmers from taking advantage of the

lower assessments for fear of depreciating the future value of their land. "What's wrong with making a profit when you sell your farm? Very often that's the only time a farmer has a chance to actually get back some interest on his sweat and labor," Mr. Gerberich said that he favored the complete abolishment of real estate taxes and advocated some form of income tax in its place.

Numerous questions and comments from the audience were ably fielded by the speakers. Isaac Fox, speaking in defense of the position of the Pa. State Grange regarding HB 1065, said that the action of the federal government in exporting farm products had the effect of boosting farm prices and saved the country from a disastrous crash in farmland values.

Other viewpoints and comments were expressed from the floor by Mr. Daniel Light, William Myers, Ed Arnold and John Gerdes.

Mr. Myers expressed some concern about the federal government policy of allowing the import of dairy products. He said that he feels that these imports are depressing prices which the farmer receives for dairy products.

Another viewpoint expressed was a comment by John Gerdes, 3074 West Oak Street, Lebanon, who feels that real estate taxes in general are very discriminating against the farmer. "The people who are burdened most by real estate taxes are those who, in the

course of operating their business, happen to need land - lots of land and these are the farmers. Many of the highest income people in the United States do not own real estate and, therefore, pay no real estate taxes."

The meeting was arranged by the Lebanon County Agricultural Extension Service as an informational forum. The discussion was moderated by Newton Bair, Assistant County Agricultural Agent.



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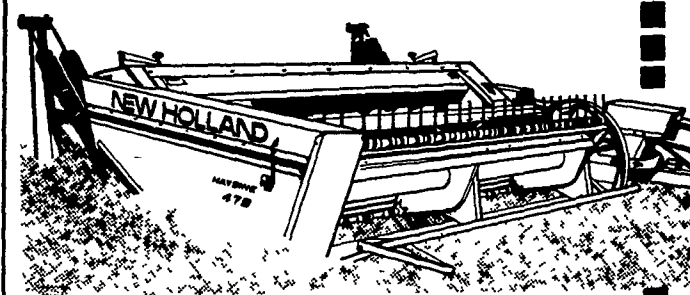
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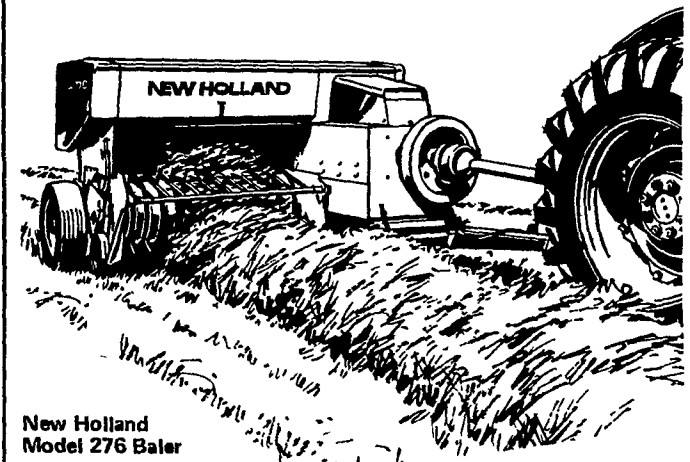
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