

Alternative tax could relieve property tax

UNIVERSITY PARK — An income tax, as a substitute for the school property tax, would lower tax burdens for many people, according to an economist at Penn State.

"Citizens must be concerned, however, with what is given up if the property tax is no longer used to finance schools," declared Dr. Theodore R. Alter, agricultural economist with the College of Agriculture at Penn State.

Using 1975 as a typical year, Alter and associates found that property taxes in Pennsylvania ranged from 7.5 per cent of income for farmers with the lowest incomes to 1.4 per cent of income for nonfarmers with the highest incomes.

Farm Tax burdens were consistently higher than those of nonfarmers for all income groups and in total, he added.

Dissatisfactions with the property tax exist on the part of both citizens and government officials and many people are pushing for reform, Alter reported.

Property tax reform generally means three things, it was pointed out. First, there is the possibility of improving administration of the current system. Second, the current property tax can sometimes be modified to make it more equitable and to reduce other negative aspects. A third reform is to substitute, completely or partially, another tax source for property tax.

Alter and associates studied both local and state income taxes as full substitutes for the 1975 school property tax. They found that a local flat rate income tax would generally lead to the greatest decrease in tax burdens for most taxpayers.

The local flat rate was followed in order of effectiveness by, first, a combined flat rate tax was followed to order of effectiveness, by, first, a combined flat rate state and local income tax, and second, by a flat rate state income tax.

Under each of these alter-

natives, taxes for farmers would on the average be reduced significantly, it was stated. For nonfarmers, taxes would be reduced on the average except for people with incomes over \$15,000 where 1975 school taxes were levied at 1.4 per cent of income.

The increases, however, would be less than the tax reductions experienced by other nonfarm and farm taxpayers.

Variations in local property and income tax bases would result in some differences from this general summary of tax burden changes, Alter noted.

In defense of the property tax, Alter said it is a stable and productive source of revenue. Then too, property tax decisions keep citizens keenly aware of, and involved in, decisions regarding school district revenue and expenditures.

He said the property tax is truly a local tax, in that most decisions regarding its use are made locally. Moving to a state income tax to finance schools could weaken the link between preferences for local expenditures and decisions to fund these expenditures, he observed.

The project was supported in part of Fair Funds administered by the Pennsylvania Department of Agriculture.

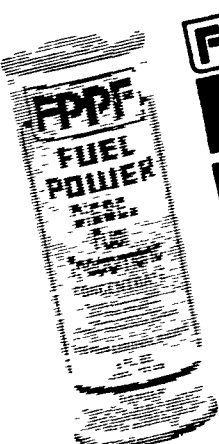


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Collins tops Md. soybean list with double-cropped entry

EASTON, Md. — For the fourth consecutive year, Maryland's top soybean grower hails from the Eastern Shore. But the crown has shifted about 27 miles southwestward from northern Caroline to central Talbot County.

This year's winner is Maurice E. Collins of Easton with a yield of 62.2 bushels per acre of double-cropped Essex soybeans.

Collins planted his soybeans on July 1 in 20-inch rows after harvesting a crop

of wheat. His planting rate was 90 pounds of seed per acre. The field had been planted to sweet corn in 1978.

Runnerup for the second consecutive year was another Talbot County farmer, Earl J. Hutchinson of Cordova. His 1979 contest yield was 61.4 bushels per acre.

Hutchinson's cultural methods were almost identical to those of Collins. He planted Essex soybeans on June 14 in 18-inch rows at a rate of 90 pounds of seed

per acre. His soybeans were double-cropped in tandem with barley.

Like his state champion counterpart, Hutchinson used Lasso, Lorox and Paraquat herbicides for week control; he did no cultivation; and he applied no insecticide.

Maryland's official yield record for soybeans (69.8 bushels per acre) was set in 1976 by Dale Reagan of Federalburg (Caroline County).

The top 10 growers in the 1979 Maryland contest attained an average yield of 57.38 bushels per acre. This achievement is noteworthy in a year when the statewide average soybean yield fell below that of the previous year.

Talbot county placed five soybean growers in Maryland's top 10 last year, and Queen Annes county had four. Seven of these nine growers planted Essex soybeans; one had the Miles variety, and one raised Williams. The top three in Talbot county utilized 18 or 20-inch rows, while the top three in Queen Annes county had 7-inch rows.

All six of these no-till farmers had applied lime to their contest fields in the last two years at a rate of one ton

per acre. None had used insecticide treatments on their soybeans, a practice typical of double-cropping.

John H. Brown, Jr., of Goldsboro, Caroline county, had the top 1979 Maryland yield for soybean grown under conventional tillage methods. His yield of 61.3 bushels per acre with Essex soybeans placed him third in the over-all standings.

Brown planted his foundation seed in 38-inch rows on May 7 at a rate of only 25 pounds per acre. The field had produced carrots during 1978. He cultivated twice and used a Lorox-Lasso herbicide combination.

Winners in both the official Maryland corn and soybean yield contests were honored Tuesday night in the Tidewater Inn at Easton during the seventy-third annual meeting of the Maryland Crop Improvement Association.

The official statewide yield contests have been conducted each year since 1952 as part of the crop improvement programs of the Cooperative Extension Service at the University of Maryland in College Park. Yield measurements are supervised by Extension agricultural agents in participating counties.

Grange youth plan events

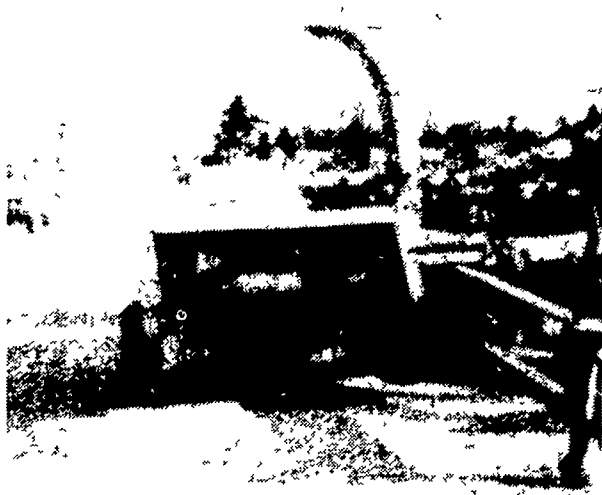
VIRGINVILLE — The Youth of the Virginville Grange is planning to hold a full schedule of meetings and special events during the coming month.

The first event will be a roller skating party on Monday at Pheasantland. The group's regular meeting will be held Wednesday at the hall, followed by a county youth meeting on March 10.

The county youth is planning a sale of Italian sandwiches on April 12. Interested persons should contact Steve Mohn. The following day the youth of the grange will conduct their community trash pickup project.

Five new members were accepted at the grange meeting on Feb. 21. They include Dwayne DeLong, Lewis Stump, Wayne Stump, Raymond Reppert and Shirley Green. A cherry pie baking contest was conducted at the meeting and winners were Lillian Mengel, first; Shirley Dreibelbis, second; and Joyce Miller, third.

A decision was made to enter the community project. Persons interested in helping to rebuild the home of the Curtis Lash family should contact Irvin Kauffman.



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