

Cattle dealer's license revoked

HARRISBURG — The Livestock Dealers and Brokers License of cattle dealer J. Richard Zimmerman of Plainfield, Cumberland County has been revoked from the period of April 17, 1981 through April 16, 1982, according to

State Agriculture Secretary Penrose Hallowell.

Hallowell said the decision was based on the Finding of Fact and Conclusion of Law reported by a State Hearing Examiner. By law, Zimmerman was allowed 30 days

to submit exceptions to the hearing examiner's report.

"Through revocation of his livestock dealers license," Hallowell said, Zimmerman has been ordered to stop buying, receiving, selling, exchanging,

negotiating or soliciting the sale or resale of any animals during the suspension period."

In the fact finding summary, Zimmerman was found to have

transported cattle without required interstate health certificates, removed cattle from the Zimmerman farm which had been posted for quarantine, and sold cattle before test results were completed.

Study farm taxes

WASHINGTON, D.C. — Farm real estate tax increases have been limited in recent years by efforts of a significant number of states to control property taxes reports the Economics and Statistics Service, U.S. Department of Agriculture.

Differential assessment laws, circuit breaker tax credits, or property tax relief measures (such as California's Proposition 13) have been implemented in every state but Georgia and Mississippi.

In 1977, farm real estate taxes totaled an estimated \$3,038.7 million, a tax per acre value of \$3.34. However, mainly as a result of California's massive property tax reductions, total U.S. farm real estate taxes declined over \$17 million to an estimated \$3,021.6 million, a tax per acre value of \$3.33.

Farmland taxes climbed again in 1979 to an estimated \$3,232.5 million, a tax per acre value of \$3.57. This seven-percent increase was partly because many localities were required by their state legislature to reassess land values. Increases in state and local property taxes are usually due to higher assessed values rather than to higher nominal tax rates.

Although differential assessment laws have helped to lower the assessed values on farm real estate, increased demand for farmland has kept real property market values high and thus increased assessed values.

Farmland market values have consistently grown at a faster rate than taxes on farmland. This explains the drop in the average effective tax rate for farmland from \$0.70 per \$100 market value in 1977, to \$0.64 per \$100 market value in 1978, and to \$0.60 per \$100 market value in 1979.



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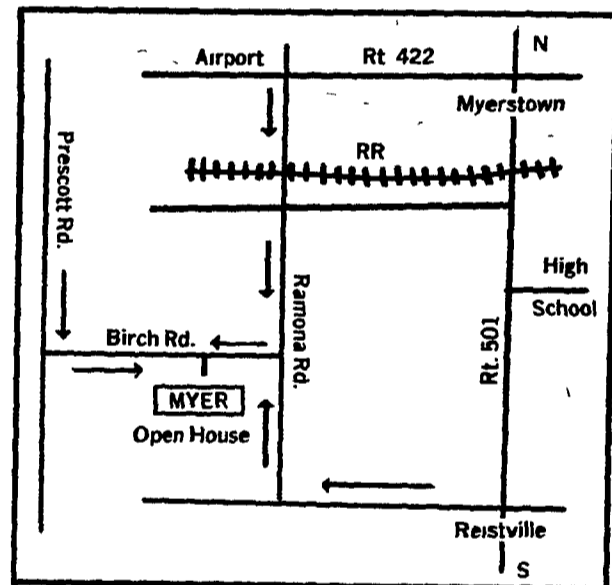
EARTH/BANK LAGOON MANURE STORAGE

Date: Thursday, May 21, 1981

Time: 10 AM to 3 PM

Place: J. Robert Myer Farm
RD 1, Lebanon, Pa.

Directions: See Map



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