

York County Farmers May Have Pleasant Surprise on Reassessment

BY JOYCE BUPP

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YORK — York County farmers worried about the upcoming reassessment of their farmland for taxing valuation might be in line for a pleasant surprise.

A court ordered reassessment of county farmland begins this month. While fair market values seem likely to raise taxes on farmland in many areas, farmers who opt for preferential taxing, via the state's Clean and Green Act, could see their final property tax bill drop.

That's the prediction of the father-son team of David and Robert Barr, former Centre County dairymen and owners of 21st Century Appraisals. Their firm has been hired by the county to handle the reassessment of farmland parcels of ten acres and over, which will continue through December. The firm has been gathering background information on the soil capability of each parcel since November.

While the Clean and Green legislation, or Act 319, has been law for several years, relatively few farmers have signed into the program. In exchange for having their property taxed solely on its production capability, landowners basically agree not to sell parcels off for development.

Clean and Green preferential tax treatment for farmland came into being in the 1970's. Some farmers in the rapidly developing areas in Bucks County were receiving tax bills based on potential development market values of \$5-8,000 per acre.

Purpose of the legislation is to retain the state's farmland, and discourage the development of highly productive soils. In return for lowered taxes, landowners agree to keep the land in agriculture.

A landowner who does opt to develop a parcel, after enrolling in the Clean and Green preferential tax program, pays a penalty of up to seven years tax rollback on the fair market value over the farmland value, plus interest of six percent.

There are exceptions which

allow a farmland owner to split off a piece of property, at no tax penalty. A plot can be transferred or separated to another party and retain preferential tax status, if it remains in farming. If the new owner alters the land's use, he pays the tax rollback.

A two-acre clause also allows limited annual split-offs, to a maximum of ten percent or ten acres of the total property, whichever is less. This permits the splitting off, for instance, of a building site to a child. However, the owner of such a residential split-off must continue to occupy the house, or tax penalties will be incurred.

To reassure landowners concerned over the ramifications of reassessment and Clean and Green signup, Wayne Fleming, assessor for Washington County, related his experiences there with farmland reappraisal in 1980 during a recent meeting at Red Lion High School. Of 7,000 parcels with Clean and Green signup potential, 4,000 enrolled the first year. An additional 1,000 signed up the second year.

While a few did receive tax increases, Fleming noted that the majority of property owners saw a 60 percent difference between fair market valuation and the Clean and Green, or farmland use, valuation and the "advantage was apparent."

Assessors gathering information on farms will drive vehicles marked with 21st Century Appraisals identification and will carry personal I.D.'s as well. Along with a standard series of questions, assessors will ask if property owners would like them to look through the home, although owners are not obligated to admit them. All buildings will be measured and a photograph of the buildings taken.

"We will try to identify what the farm is used for: dairy, hogs, horses, etc.," explained Robert Barr. "The Extension Service has asked us to do that."

In March, 1987, initial notices of fair market and Clean and Green tax values will be sent to land-

owners. A series of informal meetings will then follow, where property owners can ask questions and request aid in filling out Clean and Green signup applications, with an enrollment deadline of July 1, 1988. Appeal hearings and individual meetings with officials are planned for property owners unhappy with assessed values. The first tax bills based on the reassessed values will debut in 1989.

Clean and Green is being administered through county tax assessment offices, and not the state's Department of Agriculture. During the reassessment period, application for signup can be made through the 21st Century Appraisals office, and after reassessment is complete, through the county assessor's office.

To be eligible for ag use

valuation, a ten-acre or larger plot of land must have produced an ag commodity for three previous years, or grossed a minimum of \$2,000 ag income.

Open, non-commercial, and non-ag producing plots of ten acres or more may be signed into a reserve program. However, the property owner must agree to then, in exchange for preferential tax treatment, open the land for public use. "This doesn't affect ag use land and isn't a popular option," Robert Barr hastened to ask.

A forest reserve program is also available, on plots ten acres and larger, with 25-cubic-foot per acre timber production annually.

If Clean and Green tax preferential enrollment is approved, the parcel must include all contiguous land described within each deed. Only land, and not

homes and outbuildings, qualify for Clean and Green consideration.

Three meetings remain in the series of sessions that has been held across York County to brief property owners on the reassessment procedure. Those sessions continue as follows, each beginning at 7:30 p.m.: Tuesday, May 13, at the Northern Middle School Auditorium, R2, Dillsburg; Tuesday, May 20, at Spring Grove Area Junior High School Auditorium, Roths Church Road, Spring Grove; and Wednesday, May 21, at Northeastern Senior High School Auditorium, Manchester.

Property owners seeking additional information may also contact 21st Century Appraisals, Inc., 800 Edgewood Drive, Suite 2, York, PA, 17402, or call 717-755-4445, or 717-755-4455.

PSU establishes ag engineer grant

HERSHEY — An agricultural engineering scholarship fund has been established at The Pennsylvania State University, the Board of Trustees learned March 15 in a meeting at The Milton S. Hershey Medical Center.

The Frank Peikert Memorial Scholarship has been established with contributions of more than \$15,000 from the family and friends of Peikert, who headed the department from 1954 to 1975.

The first two Peikert scholarships were awarded this academic year. Lowell D. Graybill of Mohnnton, a senior majoring in agricultural mechanization, and Dwayne M. McGrody of

Philadelphia, a senior majoring in agricultural engineering, each received \$700 awards.

Outstanding full-time junior and senior class students who are agricultural engineering or agricultural mechanization majors are eligible for the annual awards. In addition to academic

achievement, scholarship candidates must demonstrate leadership qualities through active participation in the Penn State branch of the American Society of Agricultural Engineers or the Penn State Agricultural Mechanization Club. The recipients must also be U.S. citizens.

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