AAW Warns Against Real Estate Tax Proposals

MT. VERNON, Ill. — American Agri-Women (AAW) is concerned that some estate tax proposals would result in the loss of family farms. These proposals would force farm families to sell their farms in order to pay estate

AAW President Trenna Grabowski recently said, "Farmers and ranchers fought long and hard to gain the current law, which allows up to \$600,000 in assets to pass through an estate into the hands of their heir with no federal estate tax. Farm and ranch women carried petitions, wrote letters and testified at hearings. Stories of heirs having to sell the family farm to pay estate taxes were common - and quite true."

The AAW president stressed that while farmers and ranchers are willing to bear their fair share of the burden of reducing the federal deficit, having to sell their farms to pay exhorbitant taxes is not fair. "In addition," she stated, "agriculture is the segment of the federal budget which has most substantially contributed to deficit reduction in the past few years. We have done and will continue to do our share. But the loss of family farms due to estate taxes is not in the national interest.'

"The current law is working to transfer family farming and ranching operations to the next generation, which is vital to the future of food and fiber production in our country. The current law is in danger."

Over the years, several pieces of legislation have been introduced that would reduce the exemption amount. Last year's Long Term Care bill, which was not reported out of committee, would have lowered the exemption from \$600,000 to \$200,000. "Such a proposal could be an attractive revenue-raiser to the 103rd Congress," Grabowski warned. "AAW's concern is that at a time when lawmakers are seeking revenue to fund various programs and when the deficit looms large before them, they may be eyeing these estate-related areas as sources of additional revenue."

Grabowski, a nationally-known agricultural accountant, cites specific examples of proposals which have been suggested. These include requiring heirs to pay income tax on the increase in the value of the land from the time it was purchased until today. Since much family farmland was purchased years ago for a very low price, this would result in the heir paying tax on almost all of today's value. Another proposal would tax capital gains at death, making the leap in logic that when the farmer passes away, he "realizes" a gain on his property for the difference between his farm's original cost and its current value.

AAW's President reaffirmed that American Agri-Women, the nation's largest coalition of farm, anch and agribusiness women, stands ready to oppose any changes which would weaken the current law and result in the loss of family farms. For more infornation about American Agri-Women or the estate tax issue, contact Trenna Grabowski, 2006 3roadway, Mt. Vernon, IL 62864, 518-242-4311.

Apple Tree Grafting Class Scheduled

LANDIS VALLEY (Lancaster Co.) — The Landis Valley Museum and the Backyard Fruit Growers will conduct the firstever apple tree grafting school in the Museum's Visitor Center Auditorium on Saturday, March 20, from 1:30 until 4:00 p.m.

Any interested person is invited to attend the workshop. Skilled instructors will initially explain and then show attendees first hand how to connect root stock to the scion wood (the pencil-thick piece of apple branch which will form a whole new tree).

The Backyard Fruit Growers are interested in fostering healthy growing conditions in the backyard environment, especially with antique varieties of apples. Participants in this \$12 workshop will go home with at least two apple trees which they can plant. A broad selection of both historic and modern scion wood will be made available. Attendees will choose from among several kinds of root stock; some which will produce large trees and other which are terrific for even a small

Registration will be by reservation only and will be handled by the first-come, first-served rule. Send the \$12 by check payable to: The Landis Valley Associates and mail to LVA-BYFG, 2451 Kissel Hill Road, Lancaster, PA, 17601.

ready-to-plant apple trees, with aluminum name tags and a solid working knowledge of the grafting technique. Participants are asked to bring with them a sharp pocket knife.

If anyone has an old apple tree that is dying, has fallen over, or is

For \$12 you will go home with 2 in danger of removal—they can bring some "wood" from that tree with them and graft it onto new root stock and go home and plant it. Save that old apple from extinction! For further information, call Steve Miller at Landis Valley Museum, Monday through Friday, 11:30 a.m. to 4:00 p.m.

Limousin Beef Served At Events

ENGLEWOOD, Colo. - For the second year in a row, attendees of two American Heart Association fundraising dinners in Texas found lean, healthy Limousin beef on their supper plates.

Both the Celebrity Celebration for Heart in Dallas, held February 11, and the For the Love of Life Heart Ball in Houston, held February 13, served Limqusin beef as the main entree for their events.

The North American Limousin Foundation with Lean Limousin Beef Company, Kearney, Neb., donated the meat as part of a campaign to educate the public about the benefits of lean Limousin beef in a balanced diet.

'Sponsoring beef at a heart association-sponsored event is one way the beef industry can

prove it has a healthy product to offer consumers," said Dr. Kent Andersen, director of research and education for the North American Limousin Foundation. "We need to continue to tell that 94 percent of American consumers who are concerned with their diet that lean, red meat is a healthy choice."

The events raised in excess of \$500,000 for the American Heart





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