

Farm Tax Reassessment

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the three county commissioners. "My feeling on the whole thing is that never have so many people paid so much for something that is not necessary," said Brad Fisher. "It is one of the most striking examples of why we need tax reforms in Pennsylvania to get away from this unfair taxing system. The nature of property appraisals is that no matter how many millions you spend, we can't keep it up to date. It is a tax system that is an insult to taxpayers. Not only are we taxing you for government services, we are taxing you eight or nine million dollars just to maintain a system to tell us how much

tax you must pay." Jim Huber, chairman, county commissioners, said that in the early 80's they had looked into the need for reassessment and concluded that Lancaster County had one of the most equitable assessments in the state, and the expensive program to reassess each property was not necessary. Huber said that part of their concern was the effect reassessment would have on But the new court ruling has forced the reassessment and a contract has been awarded to Automated Valuation Services, Ebensburg, to do the job. What's done is done!

To get some additional benefit

from the reassessment effort that calls for a visit by an assessor to each property in the county, Terry Kauffman, county commissioner, said a Geographic Information System (GIS) and a 911 Emergency Enhancement System will be done at the same time. Aerial photos have been taken that will be scaled on the basis of one to 200 feet in the county and one to 50 feet in the city. These maps will be detailed enough for firemen and policemen to use in emergency situations.

To the agricultural community's benefit, overlays of these maps will show the soil types on the farms. This will help fulfill the need for farmers who want to apply for exception under Act 319, the Clean

and Green Act. This Preferential Assessment of Farmland and Forest Land Act factors in some assessment based on production income as well as real estate values. Many farmers are expected to apply for this preferential assessment after they see what the new county assessment has done to their tax burden.

One of the questions raised at the meeting dealt with this issue. Ken Rutt, Quarryville farmer, businessman, said commercial real estate assessment is done on an income approach basis, and he asked why not assess farms the same way. Rutt acknowledged that Act 319 does this.

"But why can't we do this in the first place rather than make everybody file a lien against their property in order to comply with Act 319 to get a preferential assessment value," Rutt asked. "We should be getting this value in the original assessment process."

Other statements made in a wrap-up session that was running out of time for adjournment included:

--Commercial buildings appreciate while they are depreciated on the books. Many farm buildings for special purposes, such as swine or poultry, have no alternative use at the end of the depreciation period.

--The equipment inside farm buildings often helps sell the real estate but should not be part of the assessment placed on the farm. It's important to know that equipment is not valued in the real estate.

--The county commissioners plan to ask agribusiness leaders of finance and building contractors to help advise the assessors.

--Over 200 farms are under deed restrictions and in ag preserves. No consideration of how these farms will be treated in relative assessment has been addressed by tax officials in their presentations.

--Another meeting on reassessment will be held by the Lancaster County Farmers' Association Tuesday, June 22 at 7:30 p.m. in the Farm and Home Center. Everyone is invited to this meeting.

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