

How Does 'Clean And Green' Act Affect Taxes?

UNIVERSITY PARK (Centre Co.) — To help preserve farmland, Pennsylvania's Clean and Green law lets farmers pay taxes on the agricultural value of their land instead of its higher development value. But it also cuts local tax revenues, said a Penn State researcher.

"Some of Pennsylvania's best farmland is at risk of development," said Dr. Tim Kelsey, assistant professor of agricultural economics. "Act 319, also known as Clean and Green, was enacted in 1974 to help farmers keep real property taxes in line with their income. Even if farmland is not physically affected by neighboring developments, higher property values mean higher taxes."

Kelsey calculated tax revenues lost because of Clean and Green as well as millage rate increases necessary to offset these losses using data on participation in the act in 1991. That year, 45 of the state's 67 counties had participants. More than 42,000 people and more than 3.7 million acres were enrolled in the program.

"The average county government with Clean and Green participants lost 3.5 percent of its real property tax revenue and 1.2 percent of its total revenue because of the program," Kelsey said. "These impacts varied dramatically across counties, municipalities and school districts."

"Fulton County, for example, lost a larger share of its total revenue — 8.9 percent — than any other county, even though it is under less development pressure than many counties," said Kelsey.

"On average, county millage rates would have risen 0.51 mills, and municipal millage rates would have risen 0.26 mills," Kelsey said. "School district millage rates also would have risen because of Clean and Green. This means the average owner of a house with a market value of \$50,000 located in a county with Clean and Green participants pays an additional \$38.12 in local property taxes each year."

Clean and Green seems to im-

pose a large burden in certain areas, but are these unfair? The jury is still out. "Some people argue that the real property tax is unfair to farmers," Kelsey said. "Farmers at all income levels generally pay around 10 percent of their household income on real property taxes, while nonfarm households pay a smaller and smaller share as their income rises. Programs like Clean and Green help to correct that."

Raising taxes to make up for these losses shifts the burden from participating farmers onto other taxpayers. "How these costs are distributed may be more unfair than the size of the costs themselves," Kelsey said. "Some communities suffer large impacts even though they are under little development pressure."

"People living in Clean and Green communities pay the program's costs, even though all tax-

payers benefit from the program. Other states with similar programs shift the costs from local taxing districts onto the state's income tax base. Pennsylvania currently does not do this, so rural residents pay a disproportionate share of the program's costs."

Preserving farmland might be worth the cost, but the benefits are hard to measure accurately, and there is no consensus on how effective programs like Clean and Green are in preserving farmland, Kelsey said.

A new publication from Penn State's College of Agricultural Sciences explores this issue in more detail. For a free copy of "Farmland Preservation in Pennsylvania: The Impact of 'Clean and Green' on Local Governments and Taxpayers," Extension Circular 411, contact the Penn State Cooperative Extension office in your county.

Lackawanna County To Join Farmland Protection Program

HARRISBURG (Dauphin Co.) — The Pennsylvania Agricultural Land Preservation Board has approved easement purchases for six farms in four counties, including the first easement purchase in Lackawanna County.

As a result of the Board's action, 605 acres of prime farmland were protected from development in Columbia, Erie, York, and Lackawanna counties.

"We're very pleased to have Lackawanna County as a part of the Farmland Protection Program," said State Agriculture Secretary and Board Chairman Boyd E. Wolff. "There are some good farms in that county that are being threatened by development."

Under the Farmland Protection Program, which began in 1989, the state and counties purchase development rights to guarantee that their farms will remain as agricultural land. Individual landowners apply to county Agricultural Land Preservation Boards.

If approved for possible ease-

ment purchase, the county boards may request state funding participation. Counties may participate jointly with the state in easement purchases or may purchase easements outright themselves.

Following are the properties approved, listed by county, owner, township, acreage and purchase cost:

- Columbia — Gene C. Miller, Locust Township, 103 acres, \$96,274.

- Erie — Lee E. and Mary E. Payne, Elk Creek Township, 92 acres, \$83,095.

- Erie — Kenneth N. and Shirley J. Rogers, Elk Creek Township, 45 acres, \$40,662.

- Erie — Jackson J., Margaret A., Douglas H., and Catherine J. Yost, Venango Township, 161 acres, \$112,788.

- Lackawanna — Floyd and Rita Thomas, Madison Township, 31 acres, \$49,628.

- York — Willard and Ina Kilgore, Lower Chanceford Township, 173 acres, \$172,048.

Lancaster Farming, Saturday, May 28, 1994-D7

709 Uni 4WD, 717 combine, 767 chopper, 763 head, 737 husker, 744 head, good condition 717/354-9902

#70 NH Bale thrower, excellent condition, \$1200 OBO, NH baler twine, \$19.30/bale, Kirkwood Repair, 717/529-3299 8-8:30am.

7hp Troy tiller, pull start, great shape, \$800. (717)225-3826, (717)225-4591

AC 185, diesel, field ready & nice, \$6,500 410-833-9091

AC B lights, starter, hydraulics, w/2-way plow and new style cultivator. Real nice condition, \$1,925 Lancaster County (717)336-2031

AC-B Tractor & Cult, Good Cond (215)750-0689 Nights. \$1100

AC CA lights, starter, hydraulics, snap coupler w/cultivator, paint and tires real good, \$1,875 Lancaster County (717)336-2031

DISMANTLING FOR PARTS Just arrived for parts AC TL-14 loader w/very good AC-262 gas engine, axles and spindles are same as Case W-9. All parts available. BALANDA EQUIPMENT P.O. Box 407 RT 29 Palm, PA 18070 1-800-322-8030

Air Blast Sprayer Tifone 200, w/Valute 50 gallon, excellent for vegetable and turf, used very little (717)966-2451

Att 12' haybine owners, 10 wheel, V rake, \$1,275 Landoll 7T 3pt chisel plow (no springs) \$325. New JD 32" ripper spikes \$150 Gehl 115 grinder mixer (bad gear box) \$225 OBO (717)292-6361

BACKHOE CASE 580C, cab, standard hoe, \$8,500 410-833-9091

BACKHOE CASE 680H, cab, E-Hoe, municipality owned, \$12,500 410-833-9091

B AC w/L59 belly mower w/starter, lights, hyd foot brakes & good tires 717/786-3087.

Bachtold hi-wheel, weed and brush cutter, 8hp, Briggs engine, 30" cutting blade, used 8 hrs., \$850 (717)837-3101.

BELTING We specialize in flat belting, cut to order, baler throwers, self unloading wagons, long table blower belts. Franklin Co. 717-263-0573 NO Sunday calls

Befco rotary tillers, field cultivators, rakes, tedders, wood chippers, and round bale choppers C W Neiderhiser Sales, (412)423-4076

BUSH HOG 10' pull type mowers, complete, set up and ready to go, \$3795 Taneytown Farm & Hardware, 410/751-1500

BUSH HOG 7' w/twin tail wheels, original Bush Hog not a copy, excellent, \$1,200 410-833-9091

Buffalo cultivator, 6R, 30" w/tines and stand Willing to sell at good price (717)263-8914

CASE SC, new rubber, LPTO, outlet, tri-cycle, runs excellent, \$1,850 410-833-9091

Case 1845B skid loader, 1985 diesel, w/bucket and pallet forks, 2 sets of wheels, good condition, \$10,500 (717)752-7131

Case 1845C Skid Loader, only 1500 hours, new rubber, good condition 717/742-2712

Case IH subsoiler 5 ranks w/spring resets, coulters w/each rank, original points, #14 model, like new Reason for selling, health Berks Co 215/679-9266.

Caterpillar 2 ton, 1928, restorable condition, complete, \$1,500 (717)266-4490

Cincinnati mechanical brake, 10'x135 ton w/air counter balance, angle brackets and 5" stroke Call Steve 410-325-7900. Baltimore, MD.

Cole 2R seed planter, 3ph w/6 sets of plates, \$795, 4' plastic laying machine w/insecticide applicator drip irrigation attachment w/roll carrier, \$495 717-456-7205 Delta area

CRAWLER LOADER JD 355, excellent condition, \$16,000 410-833-9091

Cultivator tractor like Allis Chalmers G, home made on steel, VW engine, \$350 717/524-4856 No Sunday Calls please

Culvert Pipe, 10'x40', \$650 717/354-3105.

Custom standard loader material buckets, \$90/per foot 717-672-3139 DEALER INQUIRIES WELCOMED!!

David Bradley Hay Rake, VG Condition, Rubber Good, Extra Teeth, York County \$250 (717)432-2366

Detroit diesels 353 good condition \$1300, 371 rebuilt condition \$2800, 471 as is, Peerless batteries 750 cranking amps \$35. Smuckers Repair Shop, 94 Summit Hill Dr., Strasburg, PA 17579, 717/687-8266 around 8am

Deutz Diesel Engine, five cylinder, model FSL912, w/#3 bell housing and fly wheel, \$1250. Wallis Generators 800/231-2968

DISC ATHENS 12' plowing disc, \$1,000/Offer 410-833-9091

DISCONTINUING FARMING Drastically reduced for quick sale JD 4430 \$11,000 JD 3010 gas, \$3,000 Washington Co, MD, no Sunday calls, (301)824-2340

Dion 609 Hay Turner, Good Condition (717)483-6554

Dismantling for Parts Hundreds of farm tractors new and old several JD 2 cylinders also dozers and track loaders Call for any part you might need Atkins Tractor Salvage Union WV 24983 Phone 304-772-3741

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ELEVATOR, Corn & hay, \$100, woodsplitter, JD 4-ton, \$425, barrels 55 gal plastic, orig used for food concentrates, \$10/each, trailers- 4x5 \$40, 4x8 \$40, ladders- 24' ext wood, \$35, 6' stepladder commercial grade wood, \$15, fuel tanks- 275 gal \$25 717/382-4756 after 5pm

FARMALL C w/loader, tr, \$1,200 410-833-9091

FARMALL SUPER M w/trip bucket loader, nice, original, good rubber, \$1,850 410-833-9091

Farmall 544 Diesel Tricycle 3PT, New Tires and Paint, Excellent, \$5500 (410)775-7519

Farmall 560 diesel engine, excellent condition, \$1900 717/323-9097

Farmall 706 NF fast hitch rough Nice JD 609 mower, new paint Rhino 7 tooth chisel plow (410)343-1828

Farmall Cub, 60" belly mower, \$1800 OBO 609-894-2849

Farmall Cub, excellent condition, belly mower, plow, cultivators, cutharow, snowplow, one horse drawn mower with steel wheels 609/268-0088

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1 FARM EQUIPMENT

1000lb Vet mixer, 1hp, S/P, VGS, \$550 OBO 410/833-1847

12HP Gravely, 30" & 40" heads, sulky, \$1500, FMC orchard sprayer, 500 gal., Deutz engine, 32" fan, rebuilt pump, \$4000, NH grinder mixer #355, excellent condition, ext. auger, \$3500, rototiller for old style 110 or 112 JD, used very little 717/677-8881

1948 JD A, \$1200; 1955 JD 60, \$1800, 15' MF grain head, wood bat, floating bar, \$2000, JD 4400 combine diesel, 2100 hours, w/o head, \$3400 215/593-6043 after 8pm

1973 Ford cattle truck w/12' body; Kagle Trailer field sprayer w/45 ft. booms, 500 gal. tank, hydraulic pump. Stump Acres, York Co, 717/792-3216.

(1)3000 & (1)9000 Gal. SS nitrogen storage tanks. 703/639-2262, after 8pm 703/382-0570

1982 IH 1460 combine, 2500 hours, w/820 15' flex head, excellent condition, \$33,500 (717)627-7381

1984 John Deere 6620 SideHill with 215 Flex Head, Shed Kept, Well maintained (410)756-2313

1990 Champion I Ellis Keystone thrasher, Union cutter 3 1/2 Heebner, 610-826-5650

1991 CASE/IH-485 3pt 540&1000 PTO Shuttle Trans 2-Valves 16 5GPM Pump 16.9X28 & 900X10 Turf-Tires ROPS w/ Canopy 120Hrs \$14900; 1975 CASE 580-B Tractor-Loader Cab Power Shuttle \$5900, 1970 FARMALL 504 2pt Live PTO TA 1000Hrs \$3900, 1982 INT 284 Diesel 3pt PTO Turf-Tires 5' Woods Belly-Mower \$6900. (609)466-2953.

1947 John Deere A; Ford 8N 717-336-2497 after 4PM

1993 JD tractor model 5300, 4WD, 329 hours; 5' Browns tree cutter 215/395-3213 8-30-4.30.

230 Butler Oswalt stationary mixer w/electronic scales. (717)258-6010

2840 JD tractor w/cab, 18 4x38 tires, \$8,800 Vicor fertilizer spreader \$650 JD 3800 harvester w/heads, \$2,000. (301)334-1254

(2)AC Silage Wagons, 2 Beater w/Web (717)786-3394

(2)Case 930CK diesel tractors; 500 Case; IH 660 diesel, WD9, WDR9; L Case, pulley and steel available. New and used parts for Case 500, 930, IH, WD9. Older tractors repaired. WANT: Pulley for 930 Starter for 930, 1030, 970, 500, 900 parts tractor. KINGS TRACTOR, 1426 Noble RD., Kirkwood, PA 17536

13 6x38 tractor chains, \$135; M Farmall \$950, JD 5-16 semi-mount 3pt plow w/hillside hitch, \$275 717-534-1253

(2) Goodyear tires and tubes, 18 4-34, 1/4 rubber, no breaks, \$150/pair or \$100/each 717/297-2838

300 MF combine, diesel engine, cab, 13' floating grain head, #24 2RW corn head, quick attach 717-862-3744.

338 JD Square Baler, Excellent Condition Will Deliver in PA (606)348-4513

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3pt. 4X 16" JD plow, \$425; 4X 14" Model 311 Int. semi mounted plow, fast hitch, can be made to 3pt hitch, \$550 717/323-9097.

428 JD hay and grain elevator, 48', PTO driven/ motor available, shed kept, good condition, \$1,400 (301)432-5363

460D IH Tractor, WF, Good Rubber Harford County, MD (410)329-6665

460 Int Tractor with quick drawbar, 6 cylinder 610/827-7358

50hp Leroy rotary screw air compressor, cabinet enclosed, \$4000 717/445-6723

50" rototiller, 3pth, 6'x10' enclosed trailer TracVac grass system Antique Wheelhorse garden tractor (717)442-4279

5' Woods finishing mower, 3pt, Int combine model 80, Super A cultivators 717/786-3087

674 Int Diesel, good rubber, good running tractor 717/529-6586.

6' Bushhog Rotary Mower, \$900. (717)677-7752.

(6) JD 3 bushel soybean boxes for corn planter. 610-837-1380.