

# Questions Abound As Lancaster Clean And Green Sign-Up Begins

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**MANHEIM (Lancaster Co.)** — Lack of actual farmer involvement in the decision-making process regarding county Clean and Green figures may have led to values that are three times higher than many of the surrounding counties.

What's more, it's possible that farmers who want to appeal their taxes, even if they sign up for Clean and Green, may use that evidence as grounds for appeal, according to information gathered at the third of four Clean and Green educational meetings held this week.

At a Clean and Green educational seminar at the Manheim Central High School Auditorium Wednesday evening, sponsored by the Lancaster County Farm Bureau, 250 farmers were present to hear Dr. Robert Barr, president of the Fair Tax Institute, provide information vital to those signing up to save taxes under Clean and Green.

While president of 21st Century Appraisals, Barr was involved in the decision-making process that provided the formulas for revaluing agriculture use land values under Act 319, or Clean and Green, for 15 counties in the state. Barr indicated that the values from

Clean and Green, passed into law in 1974, were measured in the hundreds. York County's Clean and Green average value is \$350 per acre per year; Chester County's average is 340, Adams is 320, and Berks is \$610.

Barr was not involved in the final decision-making process regarding Lancaster County. Asked why the value in Lancaster, for the ag use portion of the Soil Productivity Group I, this year set at \$1,220 per acre per year, was twice or three times other than other counties, he said the decision was made "internally" and he "can't defend or explain" the decision.

Regardless, farmers will save substantially on taxes in 1996 by signing up for Clean and Green. In many cases, taxes for Lancaster County farmers have tripled under fair market value. The cost savings when farmers sign up under the "ag use" segment of Clean and Green can add up to major and substantial savings.

If farmers don't sign up for Clean and Green by the deadline of June 1, next year they could be hit "like a two-by-four between the eyes" by their tax bill.

"The taxes could literally put you out of business," Barr told far-

mers at the meeting. About 50,000 tax notices were mailed to landowners in the county on Tuesday. When the remaining 117,000 notices are mailed, in all, about 9,000 may qualify for Clean and Green.

"It's time you manage your real estate taxes," he said.

By law, once the appraisals are finished and the notices are sent, it is up to the landowner to provide evidence if he thinks the taxes are unfair or there is a problem with the assessment. "The burden of proof is on you," he said. That proof, at the formal review, must be viable and include three or four comparable sales of similar property, comparisons of equity, market analysis reports — in other words, "a second opinion" about the property's value.

"If you don't do any of that, you are probably wasting your time," said Barr.

The court-ordered ruling came more than 30 years after the last county reassessment. Because of that long interim, it is becoming difficult for many farmers to face the new taxes.

In several counties in the state, reassessments must occur on a relatively close periodic basis, such as every four to five years.

Lancaster County has none of those mandates.

The appraisal value is the typical value assuming the property is in perfect condition. There could be limiting factors that affect saleability, such as landlocked areas, wetlands, excessive soil stoniness, zoning restrictions, or others that may help farmers win an appeal.

Farmers should keep in mind that the ag use value of the land is based on the income that could be made off the property based on what a prudent investor will invest and be able to pay off as a result from proceeds from that land, according to Barr.

That "clear income stream" provides a yardstick for what the property is worth. Items such as old bank barns, which are used as nothing but storage areas, are often "not worth beans on the marketplace," said Barr.

To be eligible for Clean and Green, farmers must have 10 or more contiguous acres. If 10 acres or under, the land must be "capable" of producing more than \$2,000 gross income per acre per year. This is tillable land, not woodland. (The land doesn't have to be continuously plowed, how-

ever. It just has the potential to be.)

For farmers with some type of commercial enterprise not related to farming on the property, Barr instructed farmers simply to fill out the forms and the assessment office will take a look at it later.

It's important that the "ag use" box segment be checked before dropping it off at the dropoff meetings (see Farm Calendar, page A10). At the dropoff meetings, the Clean and Green sign-up filing fee is \$40.

For more information, contact Barr at the Fair Tax Institute by calling (800) REAL TAX.

Several dropoff meetings were held this week. At a meeting at the Eugene Martin farm in New Holland, about 50 families filed Clean and Green forms. At a meeting in Martindale, turnout was in the hundreds, with many lined up outside the door all day. Many farmers were also present at a dropoff meeting on north Railroad Avenue in New Holland. In all, the dropoff meetings sponsored by the Earl Township Preservation Trust totalled more than 400, according to a spokesperson.

More dropoff meetings are scheduled next week. See the farm calendar starting on page A10 for times and locations.

## Top Lancaster DHIA Cows By Protein For April

OWNER - COW'S NAME	BREED	AGE	DAYS	MILK	% PROT	PRO-TEIN	% FAT	FAT											
ELVIN L KURTZ	ELVERSON																		
47	GR-H	4-11	305	31,851	3.4	1074	3.2	1035											
65	GR-H	4-0	305	26,845	3.4	921	3.7	989											
PRETTY	RH	4-3	305	26,956	3.1	832	3.4	906											
SASSY	GR-H	4-5	305	25,248	3.2	800	3.4	854											
EARL & ANNA MAE REIFF	EPHRATA																		
FLICKE	GR-H	5-3	305	30,473	3.2	973	3.3	1006											
TOM ZARTMAN	EPHRATA																		
184	GR-H	4-9	305	31,141	3.1	969	3.4	1064											
143	GR-H	2-10	305	27,408	3.3	891	3.8	1032											
150	GR-H	3-5	305	24,084	3.5	844	3.4	824											
HARVEY W STOLTZFUS	MORGANTOWN																		
KATY	RH	4-2	305	28,897	3.3	966	3.9	1113											
MISTRE	RH	6-0	305	25,347	3.3	828	3.1	781											
KITTY	RH	8-6	305	23,443	3.4	791	3.7	863											
ROBERT H ROHRER&SONS	WASHINGTON BORO																		
744	GR-H	3-3	305	26,763	3.6	962	3.1	824											
669	GR-H	3-4	305	24,302	3.5	848	2.4	583											
675	GR-H	3-3	305	27,732	3.0	845	3.6	1001											
684	GR-H	3-3	305	24,574	3.4	837	4.1	1012											
762	GR-H	3-2	305	25,843	3.2	821	3.7	968											
686	GR-H	3-3	305	25,494	3.1	799	3.6	927											
763	GR-H	3-2	305	24,550	3.2	786	4.2	1039											
136	GR-H	7-1	305	24,168	3.2	785	2.7	646											
KENNETH E ZURIN	MOUNT JOY																		
798	GR-H	4-3	305	26,263	3.7	961	4.1	1087											
724	RH	3-8	305	30,299	3.0	917	3.1	952											
622	RH	4-5	305	28,003	3.1	869	3.7	1045											
950	GR-H	1-10	305	26,850	3.0	813	3.3	878											
705	RH	3-9	305	23,470	3.3	780	3.9	904											
374	GR-H	6-2	305	26,735	2.9	779	2.7	716											
RED KNOB FARM	PEACH BOTTOM																		
1405	GR-H	3-0	305	27,668	3.4	931	3.0	817											
1408	GR-H	2-11	305	28,726	3.2	924	3.4	964											
1265	GR-H	3-11	305	28,333	3.2	909	3.2	901											
1401	GR-H	3-0	305	27,413	3.2	867	3.3	911											
1393	GR-H	3-0	305	27,008	3.2	856	3.6	969											
1389	GR-H	3-0	305	26,840	3.2	850	4.0	1062											
968	GR-H	6-8	305	27,720	3.0	827	3.5	971											
1398	GR-H	3-0	305	24,171	3.3	798	3.4	827											
1144	GR-H	4-10	305	25,225	3.1	793	3.6	896											
1313	GR-H	3-6	305	24,476	3.2	785	3.5	862											
1395	GR-H	3-1	305	24,258	3.2	781	3.9	936											
JOHN G GOOD	NARVON																		
HAITI	RH	5-9	305	30,575	3.0	930	3.2	969											
LINDEN DALE FARM	RONKS																		
MILLIE	GR-H	3-6	305	26,688	3.4	912	3.3	888											
JENNIF	GR-H	5-2	305	26,291	3.0	783	3.1	808											
DALE R HERSHEY	KINZERS																		
OPRAH	GR-H	5-8	305	27,879	3.3	910	2.7	748											
DENNIS E TICE	COLUMBIA																		
FEDORA	RH	3-3	305	28,529	3.2	904	3.6	1027											
EUGENE & SUSAN HESS	MARIETTA																		
CODY	RH	3-1	305	27,151	3.3	902	3.1	829											
REXIE	GR-H	3-0	305	28,089	3.2	902	2.8	796											
MARIA	RH	1-10	305	27,396	3.0	825	3.4	922											
CLEVER	GR-H	2-2	305	27,911	2.8	786	2.9	823											
MARTY	GR-H	1-8	305	23,323	3.3	778	3.2	753											
JOHN H HOWARD	WILLOW STREET																		
ROXANN	RH	7-6	305	29,960	3.0	900	3.2	972											
ANGEL	RH	4-7	305	28,020	3.1	858	3.5	980											
SUNRAY	RH	9-11	305	26,086	3.1	810	3.5	924											
ROBERT L SHELLY	MANHEIM																		
KENDRA	RH	3-2	305	28,239	3.2	893	3.0	851											
HAROLD & LOWELL BRUBAKER	MANHEIM																		
WONDERS	RH	3-5	305	28,083	3.2	891	3.1	870											
CHERIS	RH	3-1	305	25,097	3.5	875	3.4	851											
RAY LEE FARMS	EPHRATA																		
114	RH	3-3	305	26,726	3.3	888	3.5	925											
105	RH	2-10	305	25,786	3.1	809	2.6	667											
121	RH	3-1	305	27,311	2.9	800	3.2	865											
ROBERT KAUFFMAN JR	PEACH BOTTOM																		