

York County Farmers Appeal Tax Assessment

YORK (York Co.) — Dairy farmer Doug Kilgore got a nasty shock last summer when he opened a notice of reassessment on his southern York County farm.

"Our taxes had more than doubled," he says. "Also, the initial notice did not include all the required information. It had only the total market value, which is actually the reassessed Clean and Green value. That's one of our beefs about the whole issue."

"And the wording on how to appeal was very confusing. The notice was misleading," adds Kilgore, whose children comprise the fourth generation on the family dairy operation. The extended Kilgore family farms upwards of 800 acres on the western bluffs of the Susquehanna River, near Holtwood Dam.

But the Kilgores weren't the only York County landowners to receive such a jolt following the reassessment of property values conducted prior to the sending of new valuation notices for real estate taxing purposes. Thousands of other York County rural landowners, with much of their acreage signed up in the Clean and Green tax reduction program for keeping the land undeveloped, underwent the same sort of property valuation "sticker shock" on opening their reassessment notices.

Kilgore and about a half-dozen other leaders of the county's Farm Bureau decided to protest the reassessment. They met together, then approached the York County commissioners with their concerns. Though their initial meeting with commissioner Robert Minnich, the only one of the three-member board able to attend that gathering, was congenial, it was several weeks before they received a response.

It was not one they were pleased with. The response was that the assessment and valuations would stand.

"No one was going to give on anything. That was hard for us to swallow after offering what we believed was a very rational plea to re-evaluate how this had been done," Kilgore says.

Thus, the Fair Reassessment of York County (FRYC) committee was formed as part of the York

County Farm Bureau. The committee has filed a class action appeal to the county's Assessment Board on behalf of property owners with 10 or more acres in the Clean and Green program.

A January 27 letter from the FRYC went out to more than York County 9,000 property owners, explaining its positions and detailing several problems it sees with the reassessment. The group has also hired a law firm with a successful track record on doing battle with a similar reassessment problem in the neighboring Lancaster County, a few years ago. Should its appeal to the Assessment Board not be successful, legal action is a likely option.

According to the FRYC's letter, the following seven issues of the reassessment are the base of the dispute:

"—Clean and Green rates for the Agricultural-Use portion of the assessment are nearly twice as high as they should be. This is true for tillable, pasture and woodland acres.

"—The Clean and Green rates currently used by the county are flat rates applied to all acres throughout the county without regard to soil productivity. The law requires the Clean and Green value on each property be based upon the soil productivity as established by the USDA soil survey.

"—The new homesite acre value is based upon the value of a one-acre building lot. This results in an extremely high first acre value and may not even be permitted under Pennsylvania law.

"—Building values are too high. County officials believe that the replacement cost of buildings is the same as market value. This results in excessive values on buildings.

"—The notice of Change of Assessment is defective. The notice did not notify the property owner of the old or new Fair Market Value as required by law. The total value printed was, in fact, the Clean and Green value, but was labeled Fair Market Value.

"—If you file an appeal with the Board of Assessment appeals in York County, it is impossible to receive an impartial, non-biased decision from the Board. The Board of Assessment Appeals has

openly documented that it set the new Clean and Green Values and will not, under any circumstances, change items.

"—County officials failed to complete the reassessment according to state-mandated deadlines. It is required by law that all appeal hearings be heard by October 13, otherwise the reassessment can be ruled invalid. The reason for this is so the new tax base can be certified by November 15, and municipalities can set their tax millages accurately and on time. It appears that as of this time, there are thousands of hearings not yet heard."

As part of their appeal to York County's rural taxpayers, the FRYC included a questionnaire which property owners are asked to complete and return for the committee's use in compiling information and illustrations of inequitable reassessments. The committee is further enlisting financial assistance from affected property owners to pursue a class action lawsuit. Suggested contribution is \$40, plus 50-cents per acre owned. The fund is being administered by York County Farm Bureau's bonded treasurer, Ailean Deter, Dover.

According to Al Raniero, acting director of York County's Assessment Board, the last prior assessment in the county was done in the late 1980s and based on 100 percent of 1987 market values. Base for the new assessment valuations, which took effect January 1 and were sent to owners July 1997, are

100 percent of 1996 market values. County tax millage, previously at 3.6 mills, has been reduced to 2.52 mills as of January.

Farmers are not the only property owners unhappy and filing an appeal, according to Raniero. A condominium complex has taken similar action. Overall, Raniero, says the percentage of appeals over the assessment valuations was quite low.

But, it was farmers who saw the largest increase in their assessments. Average increase across the entire county was 43 percent. Farm values, however, increased an average of 76 percent, or nearly twice the county average. Some landowners have seen their assessed valuations increase by 300 percent.

While a consulting firm was hired for the property appraising process, it was county Assessment Board staffers who did the actual legwork out in the field, says Raniero. Each farm was visited, some twice. Photos were taken and volumes of data gathered. Values for various land uses were based on an average of the Pennsylvania Department of Agriculture's valuation of various soils classification. Tillage acres were valued at \$625 per acre, pasture at \$550, woodland at \$415 and wastelands/wetlands at \$200.

One of the farmers' protests to that methodology of valuation is that soils have a wide range of types and productivity across the county. They are also irked that valuations are also higher than

those for similar soil types in surrounding counties.

Homesite valuation is another contended issue. Raniero explains that house sites were previously valued at \$9500 per acre. Now, the values are based on the neighborhood values of homesite land, with a 25 percent discounting done across the board on all farm homesite valuations. Still, depending on the area in which the farm is located, some homesite portions may range as high as \$30,000 per acre; average is in the low \$20,000-plus range. Clean and Green valuation does not apply to the homesite portion of a farm property.

However, there is no homesite valuation on parcels not including a house. Prior assessments, according to Raniero, did include a homesite value.

"Some homes were previously very low in market value," he notes. "But the bulk of the farmers' protest is that the \$625 tillable-acre-value is too high."

County commissioner Chris Reilly says the Board of Commissioners is "very sympathetic to the concerns expressed by the farmers."

"Each of the three of us has attempted to intercede with the Assessment Board," Reilly says of the board, which includes fellow commissioners Robert Minnich and Shirley Glass. "Our requests that the board review the assessments as to changes to valuations were declined."

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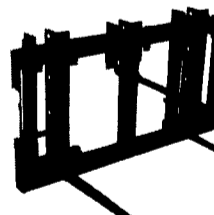
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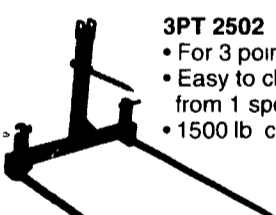
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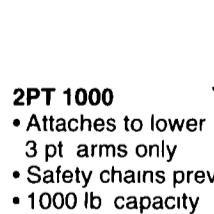
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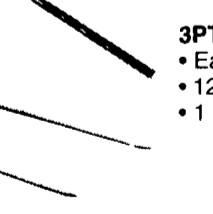
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