

Sheppard Family Tour

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and efficiency in handling large volumes of lettuce are two vacuum coolers, each the size of a small house trailer. These coolers drop the temperature of lettuce to 36 degrees Fahrenheit in 20 minutes by creating a vacuum which greatly increases the rate of evaporation of water from the leaf surfaces.

Bell peppers generate about 60 percent of the cash income of the

crops grown on Sheppard Farms, with lettuce, cucumbers, squash, and asparagus accounting for the most of the remainder.

Asparagus was a mainstay for New Jersey produce farmers until the 1960s when it was practically wiped out by disease. Since then, Rutgers University has developed resistant varieties, including 'Jersey Knight,' the major type of asparagus grown on about 150 acres at Sheppard Farms.



David Sheppard stands by steam engine first owned by his grandfather, Gilbert Sheppard, in the 1920s. The engine was used to run a sawmill and steam-sterilize vegetable beds in the greenhouse.



Woodland News

CONCERNS WITH FOREST PROPERTY TAXES IN PENNSYLVANIA

Michael Jacobson
Penn State Forest Resources
Extension Specialist

Although there is a preferential tax for forestland in Pennsylvania, there are concerns about the program among private forest landowners, forest industry representatives, and county officials. The preferential tax program commonly known as Clean and Green bases the assessment on the land's ability to produce income in its current use, rather than its fair market value.

The Pennsylvania legislature created Clean and Green in 1974 with the objective of conserving farm and forestland by providing tax incentives for landowners not to convert their land to other uses. The program objectives are especially important in urbanizing counties where development pressures are high.

The preferential assessment under Clean and Green is formula-based. It uses projected timber yields, current stumpage prices, and interest rates to determine use values for an 80-year timber rotation. Until recently, landowners were less concerned with the

formula's use values, since stumpage prices were low and interest rates high. Thus, the assessed value for forestland remained relatively low. However, in the 1990s, low inflation (resulting in lower interest rates) and rapidly escalating stumpage prices drove the Clean and Green assessments for forestland higher. Nevertheless, a recent Penn State study shows only 23 percent of the landowners surveyed believe that the Clean and Green assessed values are too high.

Currently, landowners enroll in the voluntary Clean and Green program only in counties with recent reassessments. Many of Pennsylvania's 67 counties have not recently reassessed property values; so assessed values are lower than the use values available under Clean and Green. There were over two million acres (one-sixth of private forestland) enrolled in the Clean and Green program in 2000.

An issue with landowners is the so-called deferred income problem. Unlike farmers, many forest landowners only have timber income from their forestland once in the lifetime (when they harvest). However, they pay annual property taxes. Calculations

show that even with the preferential assessment, the compounded value of the annual tax payments over an 80 to 100-year rotation is generally far greater than the revenues from timber harvests. Another landowner complaint is that actual forestland value can vary quite widely within the same county. However, the Clean and Green assessed rate within a county is the same for all landowners.

Many tax assessors and commissioners say that the assessed values derived from the current use value formula are too low in their counties. Traditionally, property taxes fund schools and local governments.

One particular concern among county officials is a recent amendment to the law. The amendment allows the land under a house, known as the "farmstead," to be assessed at Clean and Green rates and count toward the 10-acre minimum area. This provision is especially hard on rural counties where the fair market valuation for the "farmstead" acre comprised a significant portion of their tax revenues. The provision may also encourage developers to subdivide larger properties into 10-acre "mini-estates" that meet the size requirements for Clean and Green, but do not provide the kind of open space that the law was intended to protect. These "mini-estate" owners could pay considerably less in property taxes than people who own lower-value residences on smaller parcels in the same county.

As large forestlands are subdivided, it often makes forest management more difficult, and many of the smaller parcels are essentially removed from the land base that supports Pennsylvania's forest products industry.

Another point of contention with Clean and Green is that the penalties for withdrawing from the program are not high enough compared to the potential profit from developing the land. Many government officials believe that the penalties do little to prevent developers from purchasing land and enrolling it in the program until the time is right to develop the property. In this way, the program can reduce the cost of land speculation, potentially encouraging development.

As with any tax, there are complaints from all sides: county officials, landowners, rural counties, and urban counties. What is clear, though, is that there are issues to address with the Clean and Green program for forestland.



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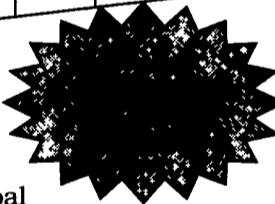
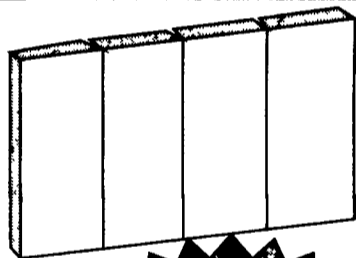
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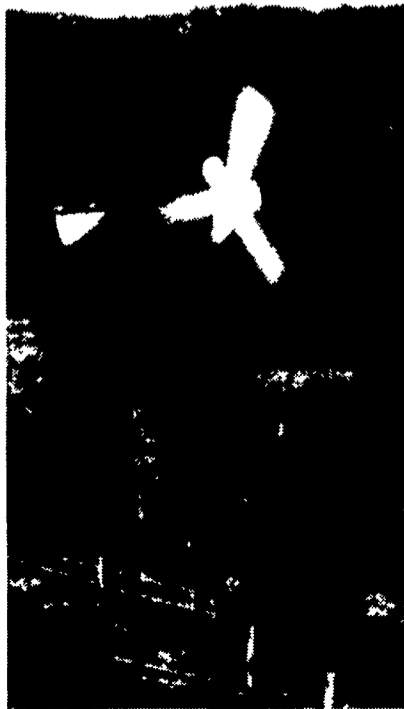
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