

## Property Tax Breaks Available For Farmers, Senior Citizens

With rural property values increasing by 30 percent to 50 percent and even higher in some instances, it will pay most farmers to file for farm use assessment, Brunswick County Tax Administrator Boyd Williamson said Thursday.

"A whole lot of farmers never seem to realize it's available to them," he said. "It will be of more benefit to them to file this year than before. Before the range in property values wasn't enough to make much of a difference."

Farmers apply for use value during the listing in January. Land used for agricultural, horticultural or timber that also meets certain requirements, qualifies for use value.

Under the plan, farm land is appraised based on its production value rather than its fair market value. In some instances—as when the farm is located near an area of resort activity, that can save a farmer a lot of tax money. The highest market value assigned to rural farm land is \$1,100, which with the use assessment could be reduced as low as \$650.

The land must meet certain requirements relating to ownership and active production. Also, farmers can include managed woodland on

their farms under the farm use plan.

Other woodland owners will benefit from a tax law change recently enacted by the state legislature. Before, to qualify for the exemption, the minimum acreage had to be continuous, but no more. Under the new rules, non-contiguous tracts will count toward the 20-acre minimum, as long as one plot meets the base requirements.

More information about the use values for agricultural, horticulture and forestland are available from the Agricultural Stabilization and Conservation office, the forest ranger's office or the agricultural extension service office.

Senior citizens and permanently and totally disabled persons may also qualify for a break on their tax payments.

The General Assembly has increased the ceiling on both income and property holdings. An exemption is offered on the first \$10,000 of real estate when his or her income is no more than \$10,000. Before the limits were \$8,500 on assessed property and \$9,000 in income, said Williamson.

Applications for the exclusion should be submitted during the January filing period, he said.



### Christmas Play Scheduled

Tickets are on sale for the production of Charles Dickens' "A Christmas Carol." The classic version of Dicken's much-loved story will be presented in Thalian Hall in Wilmington Dec. 20-23. Performance times are 8 each evening and two matinees Dec. 21 and 22 at 3 p.m. Call the Thalian Hall box office for information and reservations.

### Fall Soil Sampling Drive Begins

The Brunswick County Agricultural Extension Service will conduct a soil sampling drive Nov. 18 through Dec. 12, said Billy Barrow, associate agricultural extension agent.

"The fall is an excellent time to take soil samples," said Barrow. Generally, the soil is in excellent condition to take samples and the NCDA lab in Raleigh is not overburdened with work. As a result, the analysis can be done more quickly.

In an effort to aid local farmers and gardeners, pick up and delivery points have been established for each community. At these designated points, participants can pick up soil sampling kits.

County residents are usually asked to mail their samples to Raleigh or bring them by the extension office, but before Dec. 13, county residents may drop off their samples at the

designated point for their community. The following week the samples will be transported to Raleigh.

Pick up and delivery points for each community are: Bolivia/Winnabow, W.L. Knox & Sons Farm Supply; Boiling Spring Lakes/Winnabow, Mill Creek Farm Supply; Southport, Swayne's Garden Center; Yaupon/Long Beach, Oak Island Nursery; Supply, Brunswick County Extension Office; Holden Beach/Shallotte, Harrelson's Farm Supply and Hughes Garden Center; Ash/Longwood, Brunswick Farm Supply; and Calabash, Eddie Bennett's Farm Supply.

Barrow said county residents should take advantage of this opportunity and begin planning for next year's garden of landscaping project.

For more information, call the agricultural extension office at 253-4425.

### Club Focuses On Foods

Brunswick County Extension Agent Mary Russ gave a presentation on holiday food preparation to the Supply Extension Homemakers' Club at their Nov. 19 meeting.

Afterwards she distributed recipe booklets from a decorated craft basket to the 12 club members and guests.

Several club members gave talks at the meeting. Aileen Miles urged members to vote "yes" on the Brunswick Technical College bond referendum and Millie Evans spoke

on exercise. Pat Nash announced the extension homemakers' state project would be improvement of abandoned buildings.

Members made plans to attend the Hospice Festival of Trees in Wilmington on Dec. 5.

Clara Schuester invited club members to her home in Calabash for a Christmas party on Dec. 10. A covered dish luncheon and a cookie and gift exchange are planned.

Gladys Metcalf and Louise Coggeshall were guests at the meeting.

### Meeting To Discuss Tobacco Referendum, Allotment

Before returning their ballots in the upcoming tobacco referendum, area flue-cured growers may want to attend a related meeting scheduled Tuesday, Dec. 3, at the Brunswick County Government Center at Bolivia.

The meeting begins at 7 p.m. in the public assembly building and will concern the referendum and any and all aspects of the tobacco allotment program, said Ada L. Varnum, acting county executive director of the Brunswick County Agricultural Stabilization and Conservation Service.

Ballots for the Tobacco Associates Assessment Program will be mailed to eligible voters and must be returned by Dec. 12, indicated Billy Barrow, associate agricultural extension agent.

Eligible to vote are all farmers engaged in production of flue-cured tobacco, including owners of farms on which tobacco is produced, tenants and sharecroppers. Each person is entitled to one vote regardless of the number of acres grown.

The self-assessed program has been used to promote, develop and expand the export market for American flue-cured tobacco. Currently, the export market purchases

six of every 10 acres of flue-cured tobacco produced in the United States.

The assessment, which cannot exceed one-tenth of a cent per pound of the effective marketing quota, would come out to two dollars per acre on farms with effective quotas of 2,000 pounds, said Barrow.

Tobacco Associates is managed by a board of directors. Members include 17 growers representing farm organizations from the Carolinas, Virginia, Georgia and Florida, three warehousemen, two leaf exporters, one banker, one fertilizer manufacturer and one merchant.

More information on the upcoming referendum and Tobacco Associates, Inc., is available from Barrow at the extension office, 253-4425.

## Most Local ABC Stores Faring Well

BY SUSAN USHER

Eight of nine ABC boards in Brunswick County showed a pre-distribution profits during the year that ended June 30.

Percentage of profits ranged from a low of -2.03% (\$1,967) operating loss before distributions at Boiling Spring Lakes to a high of 13.15% (\$44,751) at Ocean Isle Beach before distributions.

The ABC Board at Sunset Beach showed a before-distributions profit of \$42.50, or one-hundredth of a percent (0.01%), but a net loss of -\$63.82, with distributions of \$1,838.54 and mixed beverage taxes of \$2,371.71 retained locally.

However, the board's situation is better than it looks on paper, Chairman Nivan Milligan said Monday. "Our business is not all that good, but we're in fairly good shape at Sunset Beach."

He said the net loss showed up when the auditors over-distributed during the two quarters in which the store made a profit.

"We did make a profit; it just doesn't show," he said. "Everybody got money out of it except the ABC Store—the state ABC Board, the town, the rescue squad."

Milligan said the board has begun recovering some of the business it lost when the Calabash ABC Store opened in 1978 and expects to do better next year.

While no major changes are planned for the immediate future, the board is considering alternatives such as a move toward self-service, said Milligan.

The board's performance has shown a declining trend over the past several years. Pre-distribution profits had dropped from \$6,716.93 or

4.53% on June 30, 1980, to \$991.69 or .49% on June 30, 1984.

Shallotte's ABC store showed the largest net profit in the county with \$74,202.75, showing a before-distributions profit of \$76,822.59 (10.18%). It distributed \$90,000 locally.

Pre-distribution profits at the Belville store nearly doubled over the prior year, with the percentage also jumping from 6.65% to 12.85%, the second best margin in the county.

The Southport and Yaupon Beach boards also showed increased percentages of profit before distribution.

Net profits and municipal distributions board by board for the year that ended June 30 are as follows:

- Belville—\$60,099, all of it distributed;
- Boiling Spring Lakes—\$1,967, no distributions;
- Calabash—\$24,804, distributed \$14,467.70;
- Long Beach—\$42,787, all distributed;
- Ocean Isle Beach—\$43,057, \$22,713 distributed;
- Shallotte—\$74,202.75, with \$90,000 distributed;
- Southport—\$40,368, with all distributed;
- Sunset Beach—\$63.82, with \$1,838.54 distributed;
- Yaupon Beach—\$25,440, with \$10,975 distributed.

Towns with mixed beverage sales also retained taxes locally from that operation: Calabash, \$6,710.37; Long Beach, \$15,870; Ocean Isle Beach, \$5,552; Southport, \$8,991; Sunset Beach, \$2,371.71; and Yaupon Beach, \$3,264. The taxes are included in the sums available for local distributions.

### Vegetable Production Topic Of Growers' School, Show

Local farmers involved in or interested in producing vegetables for market may want to attend the Vegetable Growers School and Trade Show in Kinston on Dec. 12.

Brunswick County Associate Agricultural Extension Agent Billy Barrow said the school will examine the state's vegetable industry from a number of angles.

These include vegetables as an alternative to grain crops and the associated risks, such as low prices in an oversupplied market; techniques for obtaining credit; and marketing as a means of expanding the vegetable industry.

Speakers from the extension service and Carolinas landgrant universities will also discuss the role of irrigation in all stages of production and quality control through post-harvest handling and grading of vegetables for various markets.

Speakers will also discuss production practices, new crop varieties, new pesticides and the latest in plastics culture.

Exhibitors will include a variety of suppliers.

The school and tradeshow begin at 9 a.m. at the Lenoir County Extension Complex three miles south of Kinston, said Barrow.

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