

Opinion



A Kansas Viewpoint

Death taxes destroy family-owned farms

By John Schlageck

Kansas Farm Bureau

More than two million farms dot our American rural landscape. Individuals, family partnerships or family corporations own 99 percent of them. Family farms produce about 94 percent of agricultural products sold in this country.

Death taxes destroy family-owned farms and ranches when the tax, which can be as high as 46 percent, forces farmers and ranchers to sell land, buildings or equipment needed to operate their businesses. The average estate tax payment in 1999 to 2000 was the equivalent of one-and-a-half to two years of net farm income.

Farm and ranch estates face heavier, potentially more disruptive death tax burdens than many other estates. Roughly twice the number of farm estates paid federal death taxes in the late 1990s compared to other estates. Moreover, the average farm death tax is also larger than the tax paid by most other estates.

When farms and ranches disappear, the rural communities and businesses they support also suffer. Farmland located close to urban centers is often lost forever to development when death taxes force farm families out of business.

Congress voted to end death taxes in 2001. The law provided immediate relief through rate reduction and an expanded exemption, with complete repeal occurring in 2010. Unfortunately, the bill's provisions expire in 2011, requiring Congress to pass additional legislation to make death tax elimination permanent.

While estate planning is sometimes effective in protecting farm businesses from over-burdensome death taxes, estate-planning tools are costly and take funds that could be better used by farmers and ranchers to operate and expand their businesses. Estate planning needs were not reduced by passage of the 2001 tax law.

Farmers and ranchers in Kansas and across this country support swift Senate action on H.R. 5638, the Permanent Estate Tax Relief Act of 2006. The measure, which was approved by the House in late June, exempts estate assets of \$5 million per person from death taxes and indexes the exemption for inflation so that it will automatically increase to better reflect escalating farm values.

This is a first step toward full and permanent repeal of death taxes. Because the exemption increase is coupled with allowing people to take advantage of their deceased spouses' unused exemption, it will help provide relief from the burden of death taxes for a majority of farmers and ranchers.

The measure improves on current law by taxing estates worth \$25 million or less at the capital gains tax rate. Estates worth more than that amount would be taxed at twice the capital gains tax rate.

Relief from the specter of death taxes is within reach. It is time for the Senate to join the House in doing what is right for America's hardworking farm and ranch families and approve this legislation.

Contact your senator today and ask him/her to ensure the approval of HR 5638, the Permanent Estate Tax Relief Act of 2006. Ask them to work with their colleagues in the Senate to garner the 60 votes needed for cloture. Also, if amendments can be avoided, this issue can go directly to the president, without need for further vote and debate.

Editor's note: John Schlageck is the managing editor of "Kansas Living," a quarterly magazine dedicated to rural life in Kansas.

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EXPRESS NEWS

Once an ocean

Recently, I started reading a book called "The Oceans of Kansas" by Michael J. Everhart.

Of course, as the title implies, it's about the time more than 65 million years ago when Kansas was covered by the Western Interior Sea. The sea stretched from Canada to the Gulf of Mexico, and was home to life forms more wild than people could imagine.

The book talks about the sea and has photos of many of the fossils found in northwest Kansas.

Fossil examples are housed at the Logan County Museum in Oakley and the Sternberg Museum of Natural History in Hays.

There are also many more examples that have been shipped to museums like the Peabody Museum at Yale University.

The paleontology is interesting, but so is the story of the bones' discovery, and the men who found them.

I remember the first time I heard of it, I was in my early teens — a time called the "bone wars" between O.C. Marsh and Edward Cope. The book states their rivalry began in Kansas and went on from there.

That story is interesting in itself, but so is the paleontology of western Kansas.

I actually have some real experience with paleontology. I was a volunteer at the Morrison Museum of Natural History in Morrison, Colo. for two years.

The museum calls itself the younger sibling of the Denver Museum of Nature and Science.

I learned a little about how to put fossils back together, and a lot about geology and what fossils came from the Morrison area, such as the first stegosaur, allosaur and apatosaur (brontosaur) ever found.



Tisha Cox

● Off The Beaten Path

Those are all well-known dinosaurs, but lesser known are the marine reptiles of Kansas.

Kansas had creatures that are no less fearsome than the meat-eating allosaur, which is similar to a tyrannosaurus, but smaller.

Take for example the mosasaur. It was an underwater predator that reached up to 55 feet in length. It was shaped like a komodo dragon, only it had fins instead of legs.

There were also plesiosaurs, which had long necks, short bodies no tails and fins. (It's also the critter many think is still alive in Loch Ness, but that's a topic for another column.)

I think the big animals were impressive, but so are the smaller fossils found. Sharks, birds (yes, birds), clams and more.

Pterodactyls, the big winged, crested flying dinosaurs, have also been found in the region.

They reached a wingspan of more than 20 feet, and ate fish that swam in the warm, shallow sea.

More recently, 10,000-20,000 years ago, northwest Kansas was home to megafauna, like woolly mammoths, rhinos, horses, camels, giant ground sloths and more roamed the plains.

I know some people might find it a little boring, but an interest in paleontology is something I haven't been able to outgrow.

Dinosaurs inspire the imagination and their fossils have been linked to legends of dragons

and other mythological creatures, such as the cyclops.

In the Mediterranean, places where the fossils of mammoths were found conjured up images of giants with one eye.

And even though most of the remains are just fossilized bone, the ability to imagine what these creatures looked like and the environment they inhabited inspires even the scientists that look for them.

Plus, it's fun to remember the home we now have in Colby was covered in water once upon a time. It hasn't always been the way it is now, nor will it remain that way.

Who knows what the next 65 million years will bring.

A bone to pick...

While flipping through "Oceans of Kansas," I couldn't help but notice some of the photo captions. Fossils found in Kansas are on display at museums back east.

That got me thinking.

In archaeology, there is a federal law allowing the repatriation of artifacts and human remains.

Native American tribes can get back human remains or artifacts if they so request.

Repatriation is also a hot button issue internationally.

But I was wondering why can't Kansas repatriate its fossils? I don't know if anything can be done, but wouldn't people in the state want back some of their rich natural heritage?

Just something to think about.

Tisha Cox is a general assignment reporter/photographer for the Free Press. Her column appears on Mondays. tcx@nwkansas.com.

Your turn

Everyone needs to set aside agendas

Donna Farley Brewster

Rural Medical Health Care has been a subject of concern and featured in the media for the past several years.

Northwest Kansas has been able to boast of several premier health centers that meets the

needs of the respective communities.

Now there is one in danger caught up in a quagmire of dirty politics and the real losers could quite possibly be the ones who are in the most need of medical care. Our community needs Dr. Hildyard and his clinic. Our community needs a hospital that puts the needs of the

patients above all else.

Vernon and Linda Wranosky so elegantly and concisely spoke of this need in their article in the July 5 paper, of which I wholeheartedly agree.

Everyone needs to step back, take a deep breath and set aside personal agendas.

About those letters . . .

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Mallard Fillmore

● Bruce Tinsley

