

## Help for pistachio growers

Newly planted almonds trees will stay out of the reach of the assessor's tax machine until the fifth year from the year planted. State law exempts from taxation fruit and nut trees during their immature life. Trees are assessed on the lien date of the fifth year of their life.

Since 1980, however, we witnessed commercial production of pistachios, now a major agricultural operation. But pistachios grow slowly and need two more years before they produce commercially. As nut trees, they, too, are taxed on the fifth year of their life. That is two years before maturity, but it's the law.

Fresno has 75,000 acres of pistachio trees. At present, 26,333 are immature. Starting with 2015 and continuing to 2020, the assessor will incrementally add these trees to the rolls, as they reach their fifth year. We project that assessing these trees before the farmer can harvest a commercial crop will add \$7 million in taxes to the drought-stricken farmers.

Someone called this taxation without representation. I call it taxation without production. Thankfully Assembly Member Henry T. Perea understands the plight of the farmers and is working with the industry and this assessor to solve the problem.

Paul Dictos

Fresno County assessor-recorder