

Citizens Alert in Middle America

BENJAMIN F. SMITH, an engineer, now semi-retired, lives in Ada, Michigan, where he continues working on such things as a "slide rule which shows H. G. instantly (almost)." He has also completed figures and a graph which he says furnish scientific proof of the correctness of Henry George's claims.

Mr. Mrs. Smith have been activists ever since their introduction to the Henry George theories. It is not surprising therefore, to learn that the engineer, with time on his hands and a passion for the social good, has organized the Ada Anti Pollution Union. Its main target is a local corporation accused of emitting undesirable odors. The corporation promises to remedy the situation in 1971.

Mr. Smith maintains that the company should be billed for the tax loss to the township caused by air pollution. He will make a land value map and an improved value map of the area affected. The loss in property value figures will be available for observation by everyone. Land maps are not unknown in Ada as it is in the county where a survey was made this year by students of the Grand Valley State College.

Volunteer citizen action often leads into more and more involvement and at present Mr. Smith is seeking the office of Supervisor (Assessor) of Ada Township. His endorsement of Henry George's tax principles can hardly be a secret to any news reader in his area, so the voters will not be greatly shocked to know that he supports conformance with the state law which provides for uniform appraisal of land at 100 percent and assessment at 50 percent of market value.

As a beginning gesture Mr. Smith published figures showing the price paid for his new home, the assessment, and the improvements (made

by himself)—this was offered for correction of the assessment rolls. He feels the average homeowner has been carrying for years "in a sort of second welfare arrangement, many undeserving and not needy under-assessed landowners."

An Appeal in Ohio

In Ohio the name of a retired dentist, Harry L. Cloud, gained prominence in Springfield where he organized the Clark County Taxpayer's Association. His views are freely discussed in Ohio papers and readers have been given every opportunity to understand the tax inequities.

An editorial caption in the Ohio Farmer (August 1) reads: "Our Dilemma—the Property Tax. What to do about it? You be the Judge." According to this paper the "uniform rule" in Ohio "requires land and improvements to be assessed at true market value in money. This is asking the assessor to do the impossible. Improvements on the land are used (second hand) personal property. Nobody can estimate the true market value of personal property."

The Taxpayer's Association would like to introduce the Pittsburgh Graded Tax Plan, a differential system that separates taxes on land from taxes on improvements. An appeal is being made for this issue to be raised at the 1971 Constitutional Convention. The newspaper editorial adds, "Ours is a government by the people. Our influence counts only if we can get the support of all the farmers and homeowners."

Activity in Illinois

Howard W. L'Hommedieu of Arlington Heights, Illinois is another retired engineer who, like others in Chicago, is devoting himself to writing and publishing material in sup-

port of tax reform. The emphasis at present is a volunteer effort to bring proper assessment practices to the attention of the Constitutional Convention meeting in Springfield, Illinois.

Frequent letters dealing with land price inflation, land misuse and related topics have appeared over the signature of Marvin Saillard, who was a student of Noah Alper in St. Louis.

Wilbur Johnson, whose articles appear frequently in papers in Chicago's South Side, wrote in the Advertiser (March 14) on "Can Taxes Cause Social Revolution?"

Reflecting that increased taxes have generally been followed by terrorism and other anti-social conduct, he made a comparison between the free labor of black people and what he called "a new trick with which to acquire free or cheap labor—namely classifying a house as land and then levying the burden of taxes on the house and all other labor products, thereby increasing their price."

Said Mr. Johnson, "There can only be two possible sources from which the government may collect taxes: on the increasing values of land or the decreasing values of wealth (labor products). In this maneuver of shifting taxes into many divisions the landowner generally escapes almost scot free."

September 2nd was again proclaimed Henry George Day by the Mayor of Chicago and it was duly celebrated with a banquet arranged by Robert A. King.

New Jersey Land Boom

In the (Trenton) Evening Times (July 30) the last of a series of articles by a staff writer, is devoted at length to the way in which the tax system often works against the interest of the community. Detailed figures are given for Woodbridge Township, one of the state's fastest-grow-

ing municipalities, where the assessed valuation of vacant land jumped from \$39.7 million to \$144.3 million.

Until recently Woodbridge had no revaluation since 1961. Real estate had increased at the rate of 7.5 percent a year and the value of land was increasing 20 times as fast as the value of buildings. It took eight years for this to show up on the tax rolls so the speculators had a free ride.

New Jersey courts have ruled that assessments on individual properties cannot be raised unless all assessments in a municipality are reviewed and new rates are set for all properties. This prevents the kind of adjustments needed to keep pace with skyrocketing land values. Unless some drastic changes are made speculators will continue to live off others' taxes and community investment, the author said.

Woodbridge is the home of New Jersey's HGS director, John T. Tetley.

U.S. News & World Report (July 6), in an extended review of a conference on plans for cities and towns, quoted Robert C. Wood, now president of the University of Massachusetts, as urging some kind of "land reform" to control prices. Much suburban land, he said, was in the hands of speculators and was becoming too expensive to permit the construction of homes for people of low and moderate incomes. The aim should be to recapture speculative profits on land and he suggested this might be done through reform in local taxes or through some kind of federal transfer tax. He favored direct subsidies to industries locating in middle-sized metropolitan areas and new communities.

Mr. Nixon also spoke against large-scale government purchases of land as a means of controlling development and said he preferred instead to rely on taxes and zoning to influence the way in which cities grow.

In the Chicago Tribune (August 2)

William M. Smith, Jr., assistant regional director for Model Cities from the non-profit housing center of the National Urban Coalition, when interviewed, blamed the tax system. "Changes should be made so that taxes would be on property location rather than on improvements," he said. "Our present taxing system allows owners to let their buildings go to pot. . . . If you make home improvements your taxes increase."

Better Cities Film

Perhaps the most exciting voluntary activity of the last year, also a midwest original (Detroit and Chicago) is the Committee for Better Cities. The main reason for its existence is to show the film, "One Way to Better Cities," to as many people as possible. This authoritative presentation, produced by the Robert Schalkenbach Foundation, has been the subject of animated discussion wherever it has been shown.

The Chicago group headed by William Ranky, has the enthusiastic support of Lidia Garvin, Mr. and Mrs. Otto Klinkenberg, Mr. and Mrs. Carlson Olson, Edith Siebenmann, Sam Venturella, Robert King, Albert Broske, J. Edward Jones, Marvin Sailard and others.

When the film was shown before the City Council of Sheboygan, Wisconsin the mayor indicated an interest in analyzing the effects of land value taxation through the computer program service offered by the Schalkenbach Foundation. Another interested spectator at the Council showing was a young alderman, Miss Nancy Simenz (21) who graduated from the University of Wisconsin in January, having majored in political science.

In Detroit the CBC shares news of its success in a bulletin edited by Luella Baron. It lists an impressive number of influential civic, service, ed-

ucational and planning groups that have enjoyed the Better Cities film and several newspapers that have carried articles promoting LVT. The editor observes that the term "land value taxation" turns people off by its reference to taxation and suggests that "collection of the community-produced value of land is in reality a 'rental' fee rather than a tax."

Why Not Write?

When a cry is raised that there is little or nothing that persons can do, one should remember the many who write letters to the press or who publish regular bulletins of their own—and these are more numerous than is commonly supposed.

Joseph Zashin in Arizona has for years published such a monthly letter.

"Austin Report" is another news bulletin published by Stuart Long of Austin, Texas. In June he pointed out basic wrongs in the *ad valorem* tax system in Texas, as exposed by an Institute of Urban Studies. The Institute saw no possibility of abolishing this tax and proposed revision of the constitutional land statutory bonds which encourage poor assessing and collection policies. "Like others before it," said the editor, "the report deploras overlapping tax jurisdictions and urges upgrading of tax procedures."

In The Christian Science Monitor, as in many other daily papers, references to Henry George often provoke a bit of controversy. Herman C. Zwart of Mill Valley took issue (June 6) with a conclusion previously expressed in the Monitor, that it was "too late" for site value taxation. In reply he cited a specific example to prove "land can't be hidden, nor is it difficult to measure. But it would appear that perhaps assessors don't really know land value when they see it."