

speculation. It thwarts urban rehabilitation, construction investment in building and improving homes. And it prevents orderly development and planning."

High property taxes discourage beautification and improvement and chase stores, commercial buildings, factories and homeowners out of inner cities, the booklet says. The New York Temporary Commission on City Finances has declared the tax a primary cause of the city's failure to renew its housing stock.

Because private industry isn't willing to redevelop the inner cities, government pours billions of dollars into those areas, and often is still not successful.

The proponents of a land-based property tax say private enterprise would quickly renew the cities if the tax were reformed.

Eliminating the tax on improvements and increasing the tax on land to, say, 3 or 4 percent of market value would provide incentives to build, renew, beautify and rehabilitate, the booklet says.

Increasing land taxes would mean landowners would have to do something with the land to make owning it profitable. Since improvements would not be taxed, the highest economic use of the land would be encouraged. Land speculation would be slowed since anyone not wanting to develop the land would likely sell to someone who would. Vacant lots in cities would be put to good use and urban sprawl would be checked.

Jim Clarkson, former mayor of Southfield, Mich., said that when the city shifted some of its tax burden from buildings to land, making idle land carry more of the taxes, property taxes for homeowners were reduced 22 percent and a climate was created for better and higher development.

Several studies indicate that the major profit in slums lies not in rentals, but in speculation. The eventual resale of the land often brings in giant profits. High land taxation would likely slow such speculation.

It is expected that such a tax system would result in more rapid turnover of idle land, reducing prices.

Hutchins says it would be very simple to remove the tax from improvements and put it on the land. "In this way, each man would pay his fair share of what the community was doing for him, and would not be punished for what he was doing for the community by putting his land to good use."

Agnes de Mille, granddaughter of Henry George, and a noted dancer and choreographer, has appeared on behalf of the Henry George School on radio and television spots.

The school runs classes on economics for several hundred students a year and publishes the Henry George News. Also at the school is the Robert Schalkenbach Foundation, which keeps the author's works in print (Ed. Note: as well as the Henry George Institute and the Center for Local Tax Research). The school also operates several centers around the country.

Society, not the landowner, is responsible for the increase in land value, he asserted. He argued that the increase which he called the unearned increment, should be taxed and thus returned to society. This single tax, a land tax, he said, would yield enough revenue to permit abolishing other forms of taxation. It would also, he argued, simplify the role of government.

Inmates Graduate Course on Freedom

Thirty-six inmates of the Smyrna, Delaware Correctional Institute graduated from courses taught by Michael Curtis, of Arden, Delaware, at a ceremony at the prison in December.

Guest speaker Leonardo Lassiter told the group to "let the light of learning shine on" as they apply the teachings of Henry George to the problems of today's society.

Of the group, two students completed the teacher training program, while the others finished the basic course, Fundamental Economics. George Collins, Henry George School Director in Philadelphia, introduced each student who briefly commented on their individual experiences, mostly positive, in learning the Georgist philosophy.

Mr. Curtis's prison program has met with great success in Smyrna, and he began a similar one in Philadelphia Correctional Institute. Most of the students have expressed a desire to take advanced courses or correspondence courses which will be arranged in the future.

Besides running this program, Mr. Curtis also appears as a lecturer, participates in seminars and attends many of the activities offered by the Philadelphia school. In November, he lectured to a sociology class at the University of Delaware, and he was the guest speaker at a graduation ceremony for students of Fundamental Economics at the London Grove, PA Friends Meeting in December.

At its last meeting, the Henry George School Board of Trustees voted to support the prison project and other efforts of Mr. Curtis with a special appropriation to the Philadelphia school.