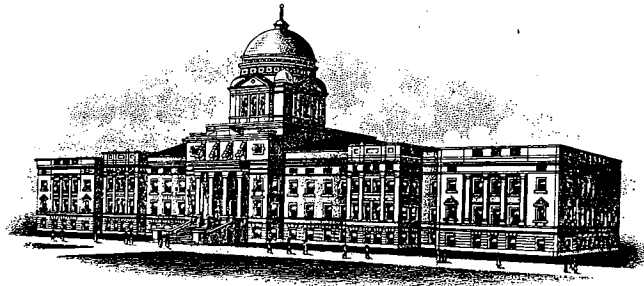


Montana Receives a Proposal



REPRESENTATIVE Russel Conklin, writing from Helena, Montana (the picture of the state capitol above was on his letterhead), sent a copy of House Bill No. 8 which he introduced in the Legislature early in January.

This is "an act to submit to the electors of the State of Montana an amendment to the Constitution of Montana by adding a new section to provide that a county, city and county, city, town or district may, by local option, exempt or limit taxation on real property improvements and personal property if land value taxes are simultaneously increased, notwithstanding any other Constitutional provision."

It provides (1) for entire tax exemption on all improvements to real property and any and all forms, types or classes of personal property; or (2) limitation of the rate of taxation on such personal property and real property improvements.

"In no event shall such rate exemption or limitation be applied unless

rates on all land values, not otherwise exempt, are simultaneously increased to fully compensate for the loss of tax revenue which would otherwise result from such rate exemption or limitation."

This was the first Constitutional amendment proposal to reach the Montana House this session. It was aimed at shifting the property tax burden from buildings and other improvements to the land itself, a reform which Representative Conklin, former Mayor of Great Falls, has been advocating widely. He proposed that the bill be put to a public vote in 1962.

Mr. Conklin has pointed out repeatedly that segregation of land and buildings would permit counties, cities and school districts to raise taxes on land and lower them on buildings. His proposal would let governmental subdivisions, by local option, exempt or limit taxation on real property if land value taxes are simultaneously increased. The Montana Constitution requires that all property be taxed at the same rate.

HAROLD S. BUTTENHEIM

The American City magazine has long had special significance for our readers, largely because of its identification with Harold Buttenheim who was its scholarly, courteous and greatly respected editor until five years ago. His death at 84 takes from us a pioneer and expert in municipal planning, nationally known for articles of vital interest to the 30,000 city and village officials who were readers of The American City. During his busy career he was president or vice-president of more than fifty organizations related to city planning, zoning, taxation, housing or slum clearance.

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