



Dr. Henry I. Baldwin perhaps gave me too much credit in the article "LVT — Friend of the Forests?" in the April HGN.

It is true that land taxes have increased in New Hampshire both because of higher assessments and higher rates. We in the northeastern states who enjoy democratic town meetings frequently find our small tax units a great advantage or great disadvantage. The average area of New Hampshire town and city tax units is about 21,000 acres — the smallest 512, the largest 184,832 acres — and population varies accordingly. Furthermore a great dam and power unit may reduce the burden of taxes to the vanishing point for a small population in a medium sized town. On the other hand our cities are greatly burdened by the demands of their citizens which require a high rate approaching 8 per cent on perhaps 60 per cent of full value.

We have some 220 towns run by Town Meeting and the annual budget is approved by those same citizens who later lament their tax bill. There is not such flagrant irregularity in assessment proportionality in New Hampshire as I am led to believe exists in many county run states. The real estate inventory is printed annually in some towns and periodically in most others. This alone keeps assessments reasonably equalized and the more frequent publication is the better protection.

After the budget is approved in March, the selectmen make their annual real estate inventory and if the rate is already high they look for possible assessment increases.

The influx of residents from the south, speeded by the new federal expressways, have grown up for the most

part in high land value atmosphere and are prone to encourage our local avarice. After a few lightning-like sales have demonstrated what some people are willing to pay for land, the assessors naturally try to anticipate the new going rate. They spread a generous net over much of the unimproved and forested land. The demand is, however, not for forest land as such, but for land just for living. Forest land rental value of 25c-\$1 an acre is such peanuts that a few scattered emigrants around a township give some people ideas and other people high taxes.

Our planners, town and regional, need to learn that LVT would help them get more logical and efficient development. Their efforts are too frequently frustrated by local tax policy i.e. not scrutinizing the really valuable living areas but pushing up low valuations and encouraging spotty development on the cheaper land. Planning and taxing, even combined, are probably not enough and actual zoning for the low rental uses of forestry may be necessary. European countries do just that and/or the governments own much forest land.

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In the January HGN (page 7) there is a suggestion that the term "annual rental value" be used instead of "economic rent." I submit that "economic rent" is an exact term, not a theoretical one as stated, and that "annual rental value" would become confused with "contract cost" and other pet phrases. The word "value" is too controversial to be part of any definition. It is my impression that George *did* wax polemic over land price and private capitalization of rents in every book he wrote.

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