

# Henry George

## NEWSLETTER

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### ASSESSORS LEARN ABOUT LAND VALUE TAXATION

New York State Georgists have focused their attention recently on educating the members of assessors associations across the state on the merits of land value taxation.

Representing the Center for Local Tax Research, Al Hartheimer addressed the Albany - Schenectady Assessors Association meeting on November 10. Al reports that 20 assessors attended and that "there was a lot of agreement that this was a very positive direction in which to go." A number of those in attendance opted to subscribe to Incentive Taxation to keep abreast of the issue.

Long Island Director Stan Rubenstein addressed a similar meeting of assessors from Suffolk County. Although the reaction there was "somewhat less than a warm embrace of the idea," a number of assessors endorsed the LVT concept after an occasionally heated question-and-answer period which followed Stan's remarks.

Al Hartheimer went to bat once again on November 30 before the Warren County Assessors Association, finding that audience "particularly receptive." As with the assessors from the Albany - Schenectady region, a number in attendance subscribed to Incentive Taxation.

These efforts were the result of the Center's offer to inform assessors of the implications of LVT for New York State.

### WORKSHOP FOR NEW YORK HIGH SCHOOL STUDENTS

More than 80 high school students and their guidance counselors attended the Eleventh Annual Urban Workshop sponsored by the New York City Council on Economic Education and the New York School on November 15th.

The theme of the all-day program was "Changing Careers in a Changing City." It featured a morning session devoted to the examination of five key industries and an afternoon session on the role of guidance counselors in preparing for a career.

A panel of five top business leaders engaged the students in a lively discussion on the nature of their businesses, the "constancy of change," and the need to be prepared to meet that change.

The panelists were: Bernard Eichwald, president of B. Eichwald & Co.; Seymour Durst, president of the Durst Organization; Rachel Lipari, president of the Standard Security Life Insurance Company; Hunter Haynes, vice president of Kidder, Peabody & Co.; and Herbert Barchoff, chairman of Eastern Rolling Mills, Inc..

After lunch, Irma Godlin, assistant director of the New York City Bureau of Educational and Vocational Guidance, addressed the group on "How Your Guidance Counselor Can Help You In an Era of Changing Careers." She stressed the need for student preparation for better career understanding and the need to take advantage of as many avenues of career information as possible. An exchange with students followed, in which the strengths and weaknesses of the present system were examined and new state requirements were outlined.

A number of students expressed interest in the school and its courses. A special program introducing high school students to Henry George and the New York school has been planned in response to these inquiries. It is to be held in mid-December.

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Lancaster M. Greene  
Chairman  
Publications Committee

Stanley Rubenstein  
Director

Michael Gavaghan  
Program Coordinator

Subscription: \$5 yr  
For change of address  
5 E. 44th St.  
New York, NY 10017

#### AFFILIATES

LONG ISLAND  
Box 143  
Old Bethpage, NY 11804

PHILADELPHIA  
413 S. 10th St.  
Phila., PA 19147

NEW ENGLAND  
59 Temple Place, Rm. 711  
Boston, MA 02111

CALIFORNIA  
Box 655  
Tujunga, CA 91042

3410 19th St.  
San Francisco, CA 94110

DOMINICAN REPUBLIC  
Isabel La Catolica #212  
AP #758, Santo Domingo

SCHOOL OF ECONOMIC SCIENCE  
(CANADA)

2267 Westman Road  
Mississauga, Ont. L5K 1M7

3017 25 St. SW  
Calgary, Alberta T3E 1Y2

#### A GOLDEN OPPORTUNITY

A recent conference held at the New York School focused on the Father Edward McGlynn controversy.

Dr. McGlynn, a contemporary of Henry George, was excommunicated from the Catholic Church because of a bitter battle with his superior, Archbishop Corrigan of New York. Ignited by the spirit of George, Father McGlynn campaigned for him during the 1886 mayoral race. His advocacy of the Georgist solution to the land problem brought him into conflict with various church officials.

It was a controversy that shook the foundations of the church in the United States, leading eventually to a letter from George to Pope Leo XIII in defense of Father McGlynn. Although the excommunication was lifted, many questions were left unanswered.

An important one concerned the role religious groups and organizations should play in social matters. This question was hotly debated for the next 100 years. Significant changes have occurred, however -- not only within the Catholic Church, but in other denominations as well. Today, the Church has enmeshed itself in such crucial concerns as the nuclear arms race.

Having expressed their views on war, the struggle for military superiority and the advancement of weapons technologies, the Catholic Bishops of the United States will turn their attention, in the near future, to American capitalism. Without question, advocates of Henry George should be tuned in to the Bishop's prognosis for our economic system.

The slow process of preparing a statement on such a wide-ranging issue offers Georgists a golden opportunity to enter the dialogue in an atmosphere radically different from Father McGlynn's era. It can establish the harmonious relationship George alluded to after listening to a speech by Father McGlynn:

"It means the marriage again of what too long has been severed -- the union of religious sentiment with the aspiration for social reform; of the hope of heaven with the hope of banishing want and suffering from the earth."

How prophetic! How unfortunate if we do not seize this opportunity to realize George's vision.

--Stan Rubenstein

## NEW YORK TIMES EDITORIALS IN SUPPORT OF "ENLIGHTENED" TAXATION

Once again, the New York Times has gone on record in support of land value taxation. This marks the fifth time this year the Times has endorsed raising the tax on land and lowering it on buildings.

In May, under the heading "How to Spend Taxes for Jobs," The Times put its weighty finger of blame on New York's tax laws:

"The owners of vacant or underutilized land can usually afford to delay putting it to better use because it is now inadequately taxed. The burden of taxation falls mostly on investors who try to make the land more useful, who create more jobs.

"In that anomaly lies the remedy. Instead of trying so hard to identify expansions worthy of a tax concession, why not try taxing land at a significantly higher rate than improvements? Investors...would then all get the same stimulus to improve their properties and make their businesses grow."

In a July editorial on the move to halt the J - 51 tax program, a concession which encourages landlords to upgrade their properties in return for tax benefits stretched over a nine-year period, the Times noted:

"The way to encourage construction without risking subsidy for luxury developments would be to tax all improvements at a much lower rate than land. If the progressive members of the legislature are truly progressive, let them explore such a reform."

A September 26 editorial asserts that the city's proposal to do away with the board which grants tax concessions on a case-by-case basis "does not go far enough." It continues:

"New York State shortsightedly requires that land and buildings be taxed at the same rate.

"The best way to encourage useful development is to reduce the tax rate on all improvements, while correspondingly raising the taxes on their locational value — on land."

Returning to the fight to save the J - 51 program, the Times wrote:

"Ideally, taxes should be levied more heavily on land value and less on the value of improvements....As a partial substitute, encouraging private investment with programs like J - 51 remains the best immediate strategy."

Most recently, the Times lauded a new proposal to assess all of New York's big buildings at 45 percent of full value, regardless of age or how recently the property was sold. The city argues that this would sharply close the gap on widely disparate assessments which discourage ongoing development.

"This...should demonstrate that the city wants to fashion a tax that will promote construction, investment in improvements and job growth. It is the next best thing to an even more enlightened statewide reform that would tax all improvements at a lower rate than land and stimulate the most productive use of all real estate."

It is said that when the New York Times sneezes, politicians throughout the country catch cold. Georgists who agree and would like copies of all five editorials for their own use, are invited to contact the New York School.

## HGS AT SOCIAL STUDIES CONFERENCE

The Henry George Schools of San Francisco and New York and the Robert F. Schalkenbach Foundation co-sponsored a booth at the National Council for the Social Studies Conference in San Francisco.

The conference, which is held annually for teachers, department chairpersons and administrators, took place the weekend of November 23rd. The Henry George booth featured a wide range of books and pamphlets available to interested educators.

Among them was *Hunger and Poverty in Our World -- Case Study: Appalachia, U.S.A.*, a 12-page tabloid newspaper which explores the role land monopolization has played in the relentless problem of poverty in that region. Starkly photographed and written largely in the words of the mountain poor themselves, the unit is designed "to help students solve the dilemma: Why is the land so rich, and the people so poor?"

Bob Scrofani of the San Francisco School was responsible for this contribution to high school American Studies resources.

Another offering at the conference was *Land and Freedom*, a series of 20 self-contained lessons on the important role land has played in American history. Stan Rubenstein developed the series, which is designed to be infused into an existing Social Studies curriculum as the instructor sees fit or which can stand alone as the basis for class discussions.

More than 70 conference participants signed up to receive *Land and Freedom* and *Hunger and Poverty in Our World*.

## NEW YORK GRADUATE ALERT

Graduates of the New York School are invited to contact registrar Elizabeth Reeves if interested in learning about the newly-formed Graduate Research Committee. Call (212) 697-9880 to become involved in this important undertaking.

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Henry George School of Social Science  
5 East 44 Street  
New York, NY 10017

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