

JOE JESPERSEN

After a short illness, Joseph Jespersen died on October 10, 1990. Born on February 4, 1893, Joe devoted many of his 97 years to helping to spread the Georgist philosophy, which he discovered in 1938 when he started reading *Progress and Poverty*. He volunteered at the Henry George School, where he taught 39 classes over the years. He was a founding member of the Board of Directors of the Henry George Institute serving as Treasurer until the end.



At Joe's request, H.G.I. President Robert Clancy, his long-time friend, presided over a memorial gathering held on October 21 at Community Methodist Church in Massapequa Park, Long Island. Rev. Donald Howard opened the memorial. Mr. Clancy then introduced Joe's surviving family: Dr. Walter and Ruth Jespersen Snyder, Ted and Helen Jespersen, and their daughter Karen, and Oliver and Lorraine Jespersen and their son Tighe. Oliver spoke and then introduced friends Jim Tresner and Delores Coleman. Bob Clancy delivered the closing eulogy.

Born in Brooklyn, Joe was drafted into the Navy during World War I, in which he served as auditor with the ranks of Chief Petty Officer and Chief Yeoman. In 1918 he met Olive Dunn and the two married a year later. They raised three children together until Olive's death in 1945. Joe took a temporary job on the staff of Loomis Suffern and Fernald in 1928 and remained in public accounting with the firm until retirement in 1960, after which he worked as internal auditor for the Walter J. Salmon companies until 1976. Joe retired, he wrote later, "because there were other activities to which I felt I should give more time" (including the Unitarian Church, Oratorio Society, and HGI). He was then 78 years of age.

One of the fruits of Joe's retirement was his 1975 essay, "What Is Property?" which has been reprinted many times by the Institute. In addition to his volunteer service to HGI, Joe regularly translated the Danish Georgist periodicals received by the School's research library. His presence at Institute and School functions, as well as at North American and International Georgist conferences, was something one could count on. It was at the 1988 conference in Atlanta that Joe was honored for his many years of service to the Georgist philosophy. And it was earlier this year that Joe published a 92-page compilation of his various memories and musings, philosophic and otherwise, as *Selected Scribblings*. Joe chose to conclude his *Scribblings*, a few lines from Henry Van Dyke's poem, "The Zest of Life."

*So let the way wind up the hill or down,
Through rough or smooth, the journey will be joy.
Still seeking what I sought but when a boy.
New friendship, high endeavor, and a crown,
I shall grow old, but never lose life's zest,
Because the road's last turn will be the best.*

The abolition of all taxes that restrain production or hamper exchange, the doing away with all monopolies and special privileges that enable one citizen to levy toll upon the industries of other citizens, is an integral part of our program. To merely take land values in taxation for public purposes would not of itself suffice. If the proceeds were spent in maintaining useless parasites or standing armies, labor might still be oppressed and harried by taxes and special privileges. We might still have poverty, and people might still beg for alms or die of starvation.

-Henry George, *The Standard*, January 21, 1888

ASSESSING JAMAICA

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is structured progressively, according to the assessed value of each property. It begins with the rate of five dollars for the first \$4000 in value, and then increases from a rate of 1.5¢ on the dollar to a high of 4.5¢ on the dollar. Some lands are "de-rated" — agricultural land is taxed on 25% of its assessed value; hotel and resort land is taxed at 75%. By 1984-85 only 1.2% of total revenue came from land values, a decline from almost 5% in the mid-70s.

HGN: What were the main points the land valuation officials learned from your workshop, and what actions were recommended?

GLC: Mainly they learned the latest techniques in appraisal, including the cost, income, land residual, and building residual approaches to assessment. Actually, Jamaicans use the term "valuation" in lieu of "assessment". Recommendations included ways to reduce the lag between valuation rolls and real market values, particularly by refining and modernizing computer systems to make annual revaluations feasible.

There are, though, other reasons for the lag. By law, revaluation must occur every five years. But, the order for the Land Valuation department to carry out the revaluation must be decreed by parliament. Current land value taxes are based on valuation figures done in 1983, which were not used as the basis for taxation until 1986. We have to remember that Valuation and Revenue are separate departments; even if the annual valuations we recommended were done, they wouldn't necessarily be used. However, there may be political openings. Some of the Land Valuation officials were eager for us to present the corroborating evidence on LVT to Jamaica's professional organization, which is an association of professionals in various fields, including government positions.



With Dept. Heads, University of the West Indies. Ted Gwarney, Wilberie Persaud, Economics, Dr. Hyacinth Ellis, Sociology, George Collins, Marva Green, Admin. Asst., Claremont Kinton, Assoc. Dean of Social Science, Dr. Ina Barrett, Government, Dr. Randolph Williams, Management

HGN: You made presentations at six schools and colleges. How were they received?

GLC: We visited three colleges and three high schools, in addition to the five-day workshop — there was little time left over for sightseeing! At the University of the West Indies in Kingston, and the College of Agriculture in Port Antonio, Ted and I were received by social science department heads, deans, and selected students. At the College of Arts, Science and Technology, we made a presentation to the President and library staff. We were invited to three high schools in Kingston. At Technical High School and Excelsior High School, I lectured assemblies of 900 and 1200 students, and at Merl Grove High School I addressed an economics class. All six expressed delight at receiving our materials [including sets of books by Henry George and all video and printed lessons offered by the HGS high school program] and hearing our ideas stated. All indicated a desire to have a continuing association with our school. And, although this was indicative of a great need for support of all kinds for education in Jamaica, nevertheless, there was a genuinely positive response to what we presented.