

## A Man With a Will and an Idea

A YEAR ago at the Henry George Conference in Toronto, Benjamin F. Smith of Grand Rapids, a consulting engineer, presented a graphic plan for realistic assessment methods. He gave a statistical formula for showing the relationship between population density and land values in a 24-block area which he studied in Grand Rapids. He claims his city is losing \$3,000,000 a year in legal tax revenue since slum land is assessed at 1/15 of its market value and 1/5 of the standard rate.

In September 1964, he presented his carefully detailed plan to the Chamber of Commerce Civic Affairs Committee in his home city, and brought impressive evidence to bear on his method and principles by citing the experience of other cities.

Mr. Smith recently conducted a "one-man survey" of urban and rural slum properties in the East as part of

a vacation. In New Jersey he was accompanied by John T. Tetley, director of the Henry George School, Newark. The impression gained by Mr. Tetley was that the proposal to tax land and remove taxes from improvements was readily grasped and appreciated. However, while he was in New York Mr. Smith spoke to the Tax Assessor and the President of the Tax Commission. Both opposed his findings and could not grasp the principle of economic rent.

Anyone who would like to join Mr. Smith in a quest for information on rural slum rental property is cordially invited to do so. He can give simple instructions for interviewing which are easy to follow. This could prove very helpful to the progress of the movement and personally satisfying as well. Write to him at 1801 Breton Road, S.E., Grand Rapids, Michigan.

The tax-exempt Ford Foundation gave a grant to the tax-exempt Brookings Institution to make a study and evaluation of the federal income tax. To the general surprise of nobody in particular, Brookings issued a clean bill of health to the income tax. It's a very good thing, we are assured, based on the "sound" principle of "ability to pay," and helping to redistribute the wealth. Brookings admits, however, that some "reforms" are needed to make the income tax work even better. The fly in the ointment, Brookings naively laments, is that special interests always manage to keep these reforms from being adopted.

HGN readers will recall that House & Home, under its new management, published a special Land number in September, 1964. While presenting forcefully the problems of the high price of land and rightly urging better assessment of land for taxation, H&H unfortunately dismissed the land value tax (with exemption of improvements) as a remedy. Their position was ably rebutted by the former editor and publisher, Perry Prentice (see December HGN). In its December issue, House & Home urges a federal cabinet post for housing. Admitting that "few would favor a stronger federal role in urban policy if there were some other way of solving our urban problems," H&H adds that "the forces of economic growth and shifting populations are already well beyond local control." In rejecting the single tax—which *would* strengthen communities and help restore local control—H&H evidently can do no better than join the swelling chorus of voices demanding more federal control over our unsolved economic problems.