

Mr. Finkelstein said. "It points up the disturbing fact that poor tax policy and poor land use often go together and that reform of both is long overdue."

LURIO RECEIVES AWARD

Mitchell S. Lurio of Boston, Mass. was given an award at the Henry George School conference in San Francisco in July. The citation to Mr. Lurio was an acknowledgement of his long and complete devotion to the principles of Henry George and his dedication to the teaching of George's ideas.

DOROTHY SARA

Dorothy Sara died on the approach to her eightieth birthday early in November. She became active in the School in the late 'thirties, organizing a speakers' bureau, and began teaching in the early 'forties. Self-educated, she wrote many how-to books and was a leading graphologist--often analyzing handwriting for the benefit of television audiences.

OUR NEED OF A VIGOROUS JOURNAL BY MASON GAFFNEY

Almost every movement with vitality generates its periodicals. The Georgist movement has several in the world. It used to have *Land and Freedom*, 1901-44, in the United States, and *The Freeman*, 1937-42. It still has many local newsletters, but the lack of a major journal displays and perpetuates a low vitality.

I have faithfully slogged through most of the output, occasionally finding truth, wit and inspiration. The *Inquirer* of San Francisco is usually interesting and sometimes compelling. There have been high water marks and great writing. On the whole, however, our journalism has not been a credit to us nor much benefit to mankind. There is no perfect journalism and one could find fault with the more successful like *The Atlantic*, *Harpers*, *The Progressive*, *The New Republic*, *The Nation*, *MS*, *The Sierra Club Bulletin*, and so on. It is not my purpose to find fault, but

FROM THE GEORGE NOTEBOOK

(These notes on random topics are not definitive and certainly are not offered as the last word on the subject. Instead they are intended to be sometimes informative and always provocative.)
EDITOR)

The question of whether reform can be effected in a step-by-step manner or only all at once probably cannot be resolved, yet, even the most devout adherent of "all-or-nothing" cannot help be warmed by the spreading tendencies toward the achieving of greater justice.

Take, for example, the results cited in the town of Ramapo in upstate New York. The Rockland County community instituted full-value assessment of its real property in 1973 — the first jurisdiction to make use of the computerized system set up by the State Board of Equalization and Assessment.

"Home owners may be paying a little more than they did," reports Ramapo's assessor Clara Williams, "but the big shift between classes of properties has

been toward people who own vacant land."

The reason 100% assessment has worked here is because the groundwork was laid beforehand," Mrs. Williams explained. "We didn't just hit people with the full effect in one year."

Practice always is somewhat different from theory. Ramapo authorities had feared that full-value assessment would pressure farm and vacant land owners to develop their properties. How this might occur if there were no demand for the improvements was not made clear. Nevertheless, they sought to overcome premature development by creating "development easements." These easements permitted landowners to cede to the town the right to develop their property for as long as 15 years. Under this arrangement, property is assessed at a figure supposed to reflect the "holding value" of the property instead of its potential price if sold for development.

Despite such anomalies, the community reports an upsurge in interest by business and industry seeking to locate

in Ramapo. Rockland County has long been less attractive to business than neighboring New Jersey. Since its switch to 100% assessment, however, Ramapo has built a sizable industrial park on its side of the border and added several large ratables to its rolls. Western Electric moved to Ramapo from Newark in 1975 and credited the full-value assessment practice with having been responsible, in large measure, for its choice of site.

The experience with 100% assessment appears to have answered at least one frequently raised objection: the program promises greater accuracy than the assessment process can deliver. In the first year of 100% assessment, taxpayer complaints rose to 14%. Now, they are down to the 4% annual rate that was common before the change was made.

Under the state's program, assessments are recorded on computer cards and are updated each year to keep them current with market values. About 100 of the states 951 towns are now in the program.