

## Cheers to the Pamphleteers

Charles L. Smith of Berkeley, California is known on his visiting card as Bibliographer and Pamphleteer. He regards pamphleteering as a unique hobby and believes it has played a significant role in keeping the Georgist philosophy alive. Among reprints he has distributed widely is the "Doc Yellen" story from the December HGN.

The Public Revenue Education Council of St. Louis under Noah D. Alper's direction could affirm all the claims of Mr. Smith. Recently this council brought to the attention of the St. Louis Post-Dispatch an extensive reprint from the November Architectural Forum, with the result that much of it was reprinted in the Sunday edition on March 6th.

Mr. Alper has also been quick to distribute quotations (as follows) from a talk by St. Louis Comptroller John H. Poelker to a tax study group:

"In order to give the State Tax Commission the necessary tools to establish state-wide conforming assessment practices, a more specific and definitive basis of assessment should be developed. In making a review of such statutes it would be desirable to establish separate formulae for assessment of land values and improvements thereto. Some of the problems encountered in recent years in sound development of urban areas are the result of actions of 'land speculators' who retarded orderly expansion by withholding desirable development tracts from the market and thereby reaped the advantage of both public and private area development costs which increased land values without any contribution on the part of the land speculator.

"With this in mind and recognizing the age-old theory of the 'economic wealth and production from land' I would recommend a separate formula for land assessment as distinguished

from improvement assessment. It would seem to justify truly definitive legislation to assess all land at one hundred percent of its true productive-economic value, with an assessment formula to assess improvements to land at twenty-five percent of its depreciated reproduction cost of economic value if the economic value is greater. This approach would incite a more fruitful planned use of land and would encourage the development and rehabilitation of improvements thereon."

Mimeographed letters are a highly personal form of pamphleteering. Joseph Zashin of Tucson, in his latest letter, Volume 6, No. 7, wrote:

"It remains to be seen whether any community will undertake an honest inventory of its land values to establish a just and adequate base from which to derive tax revenue—now substantially evaded by underassessment. It remains to be seen whether the Johnson Administration, faced with a sharply rising budget due to Vietnam, will ask the depletion allowance beneficiaries to make the added tax sacrifices asked of us average taxpayers.

"Most of us never become very knowledgeable in economics and the involved ramifications of tax policies. It might be a useful exercise to re-read the brilliant essay *The Federalist*; where James Madison warned:

"The apportionment of taxes on the various descriptions of property is an act which seems to require the most exact impartiality; yet there is, perhaps, no legislative act in which greater opportunity and temptation are given to a predominant party to trample on the rules of justice. Every shilling with which they overburden the inferior is a shilling saved to their own pockets."

Mr. Zashin says "makers of tax policies are at their wits' ends—which is not surprising since so many of our tax

forms are witless." He applauds Russel Conklin's comments in the February HGN regarding a "general sin tax," as present tax forms "indicate that we are depending heavily on man's vices for tax revenue."

Recently Mr. Zashin received a letter in which Robert Weaver, Secretary of Housing and Urban Development, referred him to the study of taxes on

land, property costs, and incentives to improve existing structures, authorized in 1965.

In a long article about Mr. Weaver in Time (March 4) one sentence attracted the attention of Georgists readers: "Archaic taxing methods actually discourage slumlords from improving their properties, since they would then be assessed at a higher rate."

## You Can't Fool the Young

CASCADE COUNTY has the special distinction among Montana counties of having been exposed to the Henry George philosophy through its auditor, Russel Conklin. Formerly he was the Henry George instructor and director in Great Falls, and although his classes were never very large, the influence was effective and cumulative. One of those who assisted him at that time for instance, is the vice principal of the high school in Great Falls. He arranged the meeting there at which Mr. Conklin spoke last month (see March HGN p. 3).

Mr. Conklin distributed copies of The Henry George News and gave an hour-long presentation of *Progress and Poverty* (the high school students and teachers having at that point in their classes reached a place where Henry George was mentioned). With the temperature 10° below zero, at least a hundred people came to the high school in the evening and enjoyed the talk by Mr. Conklin. A few days later one of the students, Debbie Funk, sent this letter to the editor of the local paper—

it was published at the head of the column:

"Almost everybody will agree to the fact that the downtown area of Great Falls is slowly deteriorating. It is very evident that something must be done. People talk about the problem, but that is all the farther it ever gets.

"Something must be done, and the solution to the problem in the downtown area is very simple.

"The solution has to do with taxation. As of now there is a very low property tax on the land on which a building stands, but the improvements tax to these buildings is very enormous. This property tax, therefore, should be raised and thusly improvements tax lowered.

"The result of this switch would cause building owners to want to improve their stores more often and to a bigger and better degree. If this were applied downtown the store owners may wish to improve, which would bring far more business and cause our downtown to once again prosper."

That's our Debbie!

Arnold A. Weinstein, Secretary of the Board of Trustees of the HGS in New York, was understandably proud of his son Steven in 1964 when he was the first sophomore at Columbia University to win in a championship fencing competition. Now Steven is a senior with plans to study medicine, and guess what! He was a gold medal winner (making him title-holder in foils) in the Intercollegiate Fencing Association championship match held at Yale University in March, even though the Columbia team lost to New York University.