

## Reappraising Long Island

SAMUEL SCHECK, a dentist of Woodbury Long Island, has been conducting classes regularly in basic economics, but his efforts do not stop there. On behalf of the taxpayers of Nassau County he made a report to a joint civic council, having been named chairman and only member of the Property Tax Assessments Committee.

When appearing before the council he cited a section of the state law requiring the legislature to provide for the supervision, review and equalization of assessments for purposes of taxation—assessments in no case to exceed full value. Failure to assess equally on the basis of full value as required is the major cause of the widespread inability of local government to raise the required revenue, he noted. State aid to localities takes 59 percent of the state tax dollar.

He pointed out that no civic association or group or individual had requested figures on assessed valuation in one and a half years. So a Mid-Civic Association recently formed at Central School District #2 for this purpose is making history. They find that no good statistics are available on the "unbuildable" parcels, large tracts without roads or sewers, or the suburban areas assessed as farms but not in use. On this point the assessors insist, "you can't force him [the farmer] to use land for other than what he is doing." Even though, when it is sold it will be sold as city land, it continues to be assessed as farm land.

Dr. Scheck's defense was "if a man wishes to use valuable suburban land for growing potatoes or sod no one will prevent him from doing so, but let him pay taxes based on assessment at full value, as his neighbor the homeowner or industrialist or storekeeper does. This is equalization. The farmer who uses suburban land is not really a farmer but a land speculator who does

farming to provide an income while he is waiting to sell his land for a million dollars and pleading poverty as a pretext for evading the taxes. In the meantime the builder is forced farther out, necessitating costly services to the community and increased traveling cost and time to the commuter.

As for the areas that are not buildable and would not meet zoning requirements—what and where, inquires Dr. Scheck, are the non-taxable lands and what is their justification? Don't they have a market value? Why therefore not tax them according to the constitution? What will a builder pay for them? And how much is a parcel? If unimproved it may be over 100 acres while a parcel of improved land is often 60' x 100' or  $\frac{1}{4}$  acre.

He claims that all land is underassessed routinely and cites variation in the assessment figures between the nearby Long Island cities. One  $7\frac{1}{2}$  acre tract was assessed at \$1700 and should now be assessed at \$178,000, or a third of full value, Dr. Scheck said. The last assessment was in 1937—since then the increase in land price has been phenomenal, in many cases 10,000 percent. There has been a two percent increase in total county assessed valuation. Is this a true figure? How does one go about determining what the true percentage of increase should be?

Many residents do not want to see a city built up in this suburban county, but it is going to be built up sooner or later anyway. "If you want vacant spaces why not provide for them by means of parks," Dr. Scheck urges, "let's arrange for them now while we can, but let us not forgive the taxes which we need so badly and can collect if we put our minds to it."

As for the man who may lose on his investment, instructor Scheck replies with a question—what about the man who invests in the stock market?

No one is expected to guarantee the profits of a landowner any more than those of a business or professional man. Whenever taxes are raised income is affected, although the landowner can in most cases sell his land for a profit—though not as much as he would like perhaps, and he could not afford to keep the land out of production as long as before by holding up a would-be user for a higher price than he can pay. As for that other common criticism that a tax on land values would amount to confiscation, what about sales taxes, gasoline taxes, income taxes, liquor taxes, excise taxes, import duties . . . are they not all confiscatory?

In this same county in Long Island, Eugene H. Nickerson initiated a program of equalization two years ago and increases in valuation were issued on 21 thousand parcels. Dr. Sheck's initial study convinces him however

that Mr. Nickerson's original figure was grossly underestimated. Mr. Nickerson has recently declared his intention of running for office as Governor of New York on the Democratic ticket.

Dr. Sheck hopes to get various civic associations interested in this scrutiny so as to fully effectuate equalization of taxes. His present preoccupation is with making tax maps of the sort which have proved so convincing in other areas. His students join in his enthusiasm, and neighborhood meetings are held from time to time with addresses by local officials, where searching questions are asked about tax figures.

Through the avenue of professional journals, Dr. Sheck tries to convince his colleagues that they should be as scientific in the search for the cause and cure of poverty as they are in effecting dental cures.

### EDWARD JOHN CRAIGIE

Among Australian Georgists there will be for a time "a lonesome place," as E. J. Craigie of Adelaide will be sadly missed. He died at the age of 95, having given sixty years or more to the work of the Henry George movement. As early as 1909 he was able to influence his home city of Moonta to adopt land value rating as the basis for raising municipal revenue—it was the second town in the state to adopt that principle which has been retained to the present.

Mr. Craigie served the Henry George Foundation in official capacities, and represented them at the international Georgist conference held at Edinburgh in 1929 and at the centenary conference in New York in 1939. At that time he was elected president of the International Union for Land Value Taxation and Free Trade, and held the office until 1949. He was for 11 years a member of the South Australian House of Assembly, winning the seat

as a straight-out advocate of Henry George's principles and heading the poll at each election with a majority of preference votes.

He was editor of The People's Advocate from its inception in 1921 until it merged with the Melbourne paper, Progress. He traveled to every state in Australia and addressed meetings related to site valuation, and in 1955 he visited England and India. In addition to all these formal duties he found time to write thousands of letters to the city and country newspapers and to publish many books and pamphlets.

Mr. Craigie was a Georgist of quality and vast knowledge. His influence was tremendous and distinguished throughout his long and useful life. All Australia can be proud of him, for his contribution to that country's forward-looking tax reform cannot be measured. His spirit and the vigor of a new country blended together and are now part of history.