

from such an easy way out.

In fact, he had some last words. "I shouldn't have sued... I should have paid the corporation... I wouldn't have ended up with a nervous stomach, money lost, and time lost from work,

and the rottenest disposition anyone could have."

Say, there's an idea. Let's give the slumlords *carte blanche*, eh? Give 'em enough rope and maybe we'll all hang together.

Untax Buildings and Rebuild

An impressive film by the U.S. Gypsum Company shows the contrast, before and after, on an entire block in a Harlem slum which was rehabilitated. It was found that the cost of demolition and building anew cost as much as \$20,000 to \$25,000 a room, and there are 50,000 five and six story walk-ups, many of which are in deplorable condition with numerous code violations. This demonstration showed that structurally sound buildings can be rebuilt attractively at \$9,000 a room.

With encouragement from the Rent and Rehabilitation Administration of New York and the Department of Housing and Urban Development, they acquired, in addition to this Harlem block, six more apartment buildings nearby, and six buildings in Cleveland. They are seeking slum clearance properties for further "model" rehabilitation in Philadelphia, Chicago, Los Angeles, San Francisco and Oakland.

This 12-minute film is being used to show the advantages of gypsum as

a structural floor material. It may be obtained from the senior vice president of the company, Mr. A. J. Watts, in Chicago, and it could be utilized by any student wishing to dramatize for an audience how owners of old buildings might refurbish their holdings if the improvements were exempt from taxes and there was a tax on location value instead.

"The Death of Cities" by Perry Prentice, reprinted from the magazine Architectural Forum, by the Robert Schalkenbach Foundation, has had a wide circulation. It shows how our taxes on improvements discourage rebuilding and encourage holding the locations for speculation, as we "harness the profit motive" in reverse. Harnessed in a positive direction by location value taxation and exemption of improvements, a dynamic change could occur in only one year if present owners of slum buildings would accept this challenge.

—Lancaster M. Greene

Floyd L. Morrow, an attorney of San Diego, who won an overwhelming victory in November when he was elected a City Councilman, said he would press hard against the inequity of present assessment practices. He stands for a system that will help not only those who want to improve their properties, but also the workmen who will receive more employment. The new Councilman opposes schemes which reward those who let their property deteriorate into slums, while they hold up their tenants with high rentals. (He admits he has read everything by Henry George that he could get his hands on and is convinced of the importance of collecting the ground rent.)

The average rate of assessment ratio for business inventories in San Diego is 34 percent. For well kept homes and apartments it is anywhere from 20 to 30 percent, depending on the individual assessor's guess at market value. The rate for unimproved land varies from 5 to 10 percent.

A school site for instance, assessed at only \$3,200 was bought with \$65,228 of taxpayers' money. Another school district paid \$46,889 for a site where taxes had been only \$2,700.