

1978 Joint Georgist Conference To Be Held At Bryn Mawr

The 1978 Joint Georgist Conference will be held at Bryn Mawr University, Bryn Mawr, Pennsylvania from Saturday, July 1 to Wednesday, July 5th.

An exciting program is in the final planning stage by the Conference co-sponsors: the Henry George School, the Henry George Foundation, the Henry George Institute, the Robert Schalkenbach Foundation, and LEAF.

There are also special trips being planned to the Henry George birthplace, to the Independence Day celebration and other exciting events. If you have any presentations you would like to make to the Conference please write to Philip Finkelstein, Director of the Henry George School, 50 East 69th Street, New York, N.Y. 10021; to Steven Cord at the Henry George Foundation, 580 N. 6th Street, Indiana, Pennsylvania 15701.

Robert Schalkenbach Foundation Reports...

Bill Onweiler of Idaho reports that at \$34,000 demonstration of site value taxation will be made in Ada County, Idaho. The results would be a print-out of all 66,500 parcels of real estate and how this property would be affected by a shift to site value taxation. With the property tax changes available on every property and an analysis of the results, the residents of Ada can judge site value taxation via their economic interest.

Dick Doyle of South Bend, Indiana says that the Indiana Commission on State Tax and Financing Policy has made an appropriation of at least \$10,000 to investigate the "possibilities" of the impact of implementing a land use or site value property tax system.

As a result of a speech made in November by Perry Prentice before the Florida Constitution Revision Committee, since January there has been a flood of publicity from Florida newspapers. Editorialists and economic columnists have seized on the idea of LVT as a positive approach to property tax reform.

Interstudent Program to Come to New York

Harry Pollard, of the Los Angeles School, will be in New York for the first two weeks in May to implement his Interstudent Program in the city high schools.

During the first week, Mr. Pollard will be setting up the program in the ten schools which are participating, and will return during the second week to revisit those schools to discuss the program and answer questions.

On May 7th, the Henry George School in New York will be holding a gathering at the School with alumni, students and friends to discuss the Interstudent Program. Those

city schools participating in the program will also be invited to attend.

Due to the success of the Interstudent Program, the New York School is excited at the prospect of having Interstudent used in the city high schools.

American Heritage Magazine Article On Henry George

The April/May, 1978 edition of American Heritage Magazine contains an article by David Hapgood entitled, "The Tax To End All Taxes: Where is Henry George Now That We Need Him?" The article contains photographs of George and his family (some used by permission of the Robert Schalkenbach Foundation) and some depicting him in his later years.

Mr. Hapgood was formerly with the New York Times, and is the author of *The Screwing of the Average Man* (1974) and *The Average Man Fights Back* (1977).

Land Tax For Schools

Jacob B. Himmelstein

In discussions on financing public education, the debate has centered on whether an income tax or property tax should be used. A decision can only be made after considering all the economic and social factors involved.

Supporters of an income tax consider it to be the fairest method of taxation because an individual pays the tax on his current earnings with the rate increasing as his income increases. This is known as "progressive income tax" and is the theory on which the federal income tax is assessed.

At present, however, a progressive tax is unconstitutional in Pennsylvania. The only income tax permitted is a "flat-rate" tax. This means that each taxpayer must pay the same percentage of his or her income in taxes regardless of his or her income bracket.

Studies have shown that the present 6 percent state sales tax is fairer than Pennsylvania's income tax. This is because the sales taxes are not levied on food, clothing and other necessities of life, while the state income tax has no exemptions or deductions as the federal income tax does. Therefore, the entire income of an individual is taxed no matter how it is spent.

All the present disadvantages of Pennsylvania's income tax would apply to an income tax imposed by the state's local school districts.

Proponents of an income tax say these defects in the state income tax can be cured by a constitutional amendment that would allow a "progressive income tax." Suppose all the difficulties in amending Pennsylvania's Constitution could be overcome and the voters act to amend the constitution to a progressive tax. Would it really be fairer?

This can be best judged by looking at the federal income tax. Because the federal tax takes a higher percentage of earned income as an individual's income increases, it acts as a penalty on productivity.