

## Winning Boston, Mass., Plan Advocates Land Value Tax

The winning plan in the Boston Contest has been revealed. This contest for a plan to improve Boston's situation was sponsored by Gov. Saltonstall, Mayor Tobin, the Boston Chamber of Commerce, the Boston Society of Architects, Harvard University, Massachusetts Institute of Technology and Boston University. The authors of this blueprint for a better Boston are Carl J. Friedrich, professor of government; Seymour Harris, associate professor of economics; Talcott Parsons, professor of sociology; Charles Cherington, instructor in government; Walter Francis Booner, professor of architecture, all of Harvard, and George Walker, of 120 Boylston Street, Boston.

The plan asks for a Boston Metropolitan Authority, which would embody all the current duties of metropolitan groups dealing with fire and police control, health and sanitation, welfare, recreation, industrial and commercial development and control, and control and development of transit facilities. This would function on the city manager principle, with a representative council, and with the

present 66 individual communities as electoral units. "While the cities and towns would retain their separate entity and autonomy, a measure of reduction in municipal activities and expenditures would take place, especially in the city of Boston proper. Frequently service will be substantially improved without any corresponding increase in costs."

A major item of the recommended program is a complete tax revision, with taxes assessed on land valuations and not on buildings. It is suggested that the Governor appoint a committee representing state and local governments, savings banks, insurance

companies and realtors to determine an accurate method of appraising land values, and that this method be made mandatory upon local assessors. A maximum rate of \$30 a thousand is advised. According to the Boston Traveler, "Their theory is that a land tax eventually will put land to the use its intrinsic value warrants."

and that "the plan would encourage new building."

In the tax revision would come abolition of the personal property tax and of the state tax, "which falls chiefly on real estate." Support of the Metropolitan Authority would be derived from a percentage addition to the income taxes paid by the residents of the area. Income from real estate and from mortgages on real estate would be made taxable like any other business income. To make up any tax losses which might be caused by the abolition of the various taxes mentioned, the planners call for additional excise taxes, such as on gasoline, etc.

The winning plan also urges concentration on the development of the fields of transportation, education, medical services, foreign trade, tourist travel, and the service industries; elimination of superfluous streets; elevated highways, and express streets, fewer and higher buildings; thinning out of congested areas; more parks; purchase of land in depressed areas by the Authority, but its development by private and competitive enterprise; rehabilitation of port facilities; and the development of airport facilities.

### A Boston Plan Winner



John S. Codman, Treasurer and Director of Fabreeka Products Co., Boston, and Chairman of the Board of Governors of the Boston extension of the Henry George School, whose plan for the improvement of the City of Boston won one of the prizes.