

## GEORGISTS DISCUSS SITE VALUE TAXATION WITH LEGISLATORS IN ALBANY

Legislators and other New York state officials were briefed on the advantages of land value taxation in a full day of meetings in Albany March 1.

The meetings were held at the request of State Assemblyman and Minority Leader of the Assembly, James Emery of Rochester, a gubernatorial candidate, who asked Marvin Morris to assemble a group of experts. Morris' group included Steven Cord of the Incentive Tax League, Mitch Chanelis, HGS of New England director, Larry R. Spancake of the Center for Local Tax Research in New York City and Kay Wheat, who works with Morris in Rochester.

Morning meetings were held with David Lippitt of the research staff of the Ways and Means Committee, and Gregory Rutnik, Staff Counsel and legislative analyst. David Gaskell, Executive Director of the Board of Equalization and Assessment, met the group for lunch and afternoon meetings included Bruce Sauter, Director of Property Value Research and Development and Larry Farbstein, Director of the Temporary State Commission on Property Taxation.

The general conclusion was that local governments should become interested in exploring land tax options, with city councils passing resolutions on differential tax rates on land, for example. Legislators could then sponsor bills which would allow more options for local jurisdictions. No legislation on the property tax will be considered this year, due to the upcoming gubernatorial elections, but officials and legislators remain interested in alternatives to the current property tax legislation.

## MASSACHUSETTS LEGISLATURE HEARS TESTIMONY ON LAND TAX BILL

The State Taxation Committee of the Massachusetts Legislature heard testimony by Professor Daniel Holland of MIT and Mitch Chanelis favoring passage of House Bill #2531, which promotes land value taxation for the state.

As a result of the interest generated by the testimony presented, a special subcommittee is being formed to gain a more complete understanding of land value taxation's significance for the Commonwealth's future, Chanelis reports.

A legislative seminar, "Economic Revitalization," is being organized by the Incentive Tax league in Boston, for April 8, at the State House. Dr. Robert Wood, a Boston HGS trustee and currently a professor of political science at the University of Massachusetts, and Professor Holland, among others, will conduct the seminar.

## EARTH DAY CONFERENCE PROGRAM GROWS

Advance registration for "Think Globally, Act Locally," the Earth Day, 1982 Conference, is going well, according to Mark Sullivan of the Council of Georgist Organizations. Individuals who have been added to the program include Marty Johnson of the Isles Community Land Trust, who will present a slide presentation on Urban Rehabilitation, Teriananda, on Native Peoples and the Land, and Stan Rubenstein reporting on Land in American History. The \$2 registration fee is payable at 5 E. 44th Street in New York City, on the day of the conference, Saturday, March 20.

## EARTH DAY 1982

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In the last piece before his death last month Rene Dubos, the scientist-humanist, wrote of his hopes for humanity by using "the five E's--ecology, economics, energetics, esthetics and ethics...to create the 'humanized' environments that are stable, profitable, pleasurable, and favorable to the health of the earth and the growth of civilization." (quoted in New York Times, March 6, 1982)

Although Henry George denied such utopian claims for his own remedy a century earlier, those who profess concern for the "five E's," such as those of us who celebrate Earth Day this year when the cause is less than the height of fashion, could well apply his solution to each of these interrelated issues.

Ecology, the balance of forces in the environment that sustain life and growth, is the first definition of natural law. For man to respect earth he must first understand the natural laws that govern his own behavior. Men and women must be free to meet their needs and pursue their wellbeing. Human labor is not just another commodity to be bought and sold. It is the creator of wealth, not its product. But there will be no freedom for many as long as access to the land and its resources is controlled by the privileged few.

Economics will remain a dismal science as long as its practitioners fail to distinguish the earth and all its natural treasures from the works of man, be they products of labor or capital, or as most often today, a complex intertwining of both. Sound economics dictate that the rewards of labor and capital go only to those who expend those efforts and investments. The bounty of the earth must be shared by all.

Energy is the classic product of the application of human labor and capital to natural resources. There would be little concern for either shortages or gluts if we paid the true costs of drilling, digging, harnessing and transporting energy in fuel and other forms. What we should not pay is the price exacted by those sovereigns or corporations, individuals or families, who claim to own those deserts, seas, mountains, forests and fields, where these natural resources abound. Is it possible that opposition to solar energy is based on the truth that no one, not even governments, can lay claim to ownership of the sun? The beginnings of a solution are visible in the sale of offshore drilling rights and land leases. Improving and globally broadening this rudimentary collection of economic rent could permanently solve our energy problems.

Esthetics, despite the tastemakers who dictate fashion, are no mere temporal preference. The relation of form to content, the balance of size, shape, sound, color and all the variables to which the senses and mind are alive create beauty beyond the eye of the particular beholder. The appropriate development of land--not necessarily the highest and best use of the real estate man--makes for a beautiful community and unspoiled countryside. City slums, roadside

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# SCHOOL NOTES

## LONG ISLAND

Director Stan Rubenstein reports that total number of completions for the Fundamental Economics courses held during the Fall semester in five school districts was sixty-six, with Bellmore-Merrick leading the list with fifteen graduates. Other locations included East Meadow with fourteen, Plainedge with thirteen and Huntington and Bethpage with twelve. An advanced course, Science of Political Economy, held at Oceanside High, had ten graduates. This semester's advanced course, Contemporary Issues, has twenty-nine students in three districts registered.

On January 28, Al Fink presented a paper before the New York State Assembly Real Property Tax Committee on "Property Tax Aid for Disabled Homeowners." At the meeting, held in Hauppauge, Fink focused on how the disabled would benefit from a land tax program.

## NORTHERN CALIFORNIA

Herbert Runyon, the principal business economist in the Research Department of the Federal Reserve Bank of San Francisco, was the guest of a special meeting of the HGS Wednesday Noon Luncheon Group on January 19. Mr. Runyon was invited to answer questions the group has formulated in its research on how the National Debt affects the productive activities of the country. Various topics covered during the course of the meeting included the Federal Reserve's role in the National Debt, the percentage or amount of the debt which is held by the Reserve and how the National Debt affects production.

Councilman Joe Serna, who gave a talk on "Goings on in City Hall," was the keynote speaker at a dinner held for members, students and alumni of the school in Sacramento, on January 28.

## LOS ANGELES

Dr. Richard Lindholm, Dean Emeritus of the College of Business Administration at the University of Oregon, spoke on "The Trouble with Taxes," at HGS of Los Angeles' First Friday meeting held on March 5 at Sterling's Restaurant. Dr. Lindholm is the author of many books, including "Principles of Money and Banking," and his latest, "The Economics of the Value Added Tax." He has been an economic consultant to the Federal Reserve Board, Department of Commerce, and the governments of Australia, Pakistan, South Vietnam and South Korea. Dr. Lindholm has also edited two volumes of TRED (Committee on Taxation, Resources and Economic Development) and is an expert on land taxation in Taiwan and Korea.

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sprawl and rural decay all result from poor land use, encouraged by low land taxes, high building taxes, or both, as is too often the case in metropolitan America. If we rewarded appropriate use with lower, or no taxes on desirable development and penalized speculation with taxes on real land values, the environment would soon be more esthetically pleasing. And if we agree that no building is suitable in some places--the wilderness, the shoreline, good farmland--we can remove both the threat of development and higher taxation at the same time.

Taxing the unearned increment in land values and untaxing the earned rewards of labor and capital would restore an equity in public policy based on ethical consideration. Imagine a social compact in which the common good is supported by the freely collected, socially derived value while individuals keep all that is rightfully theirs by dint of their own efforts. Imagine too the potential for reducing greed and the crimes it engenders, when one cannot own that which is not made by man and every privileged position, on earth, in space, is returned in compensatory value to the whole world, starting with one's own community.

More than ever we need the Georgist legacy for a sixth "E"--to make the five "E's" effective!

## NEW YORK TRUSTEE NAMED DISTRICT COURT JUDGE

Jerome S. Medowar, New York HGS trustee, member and general counsel, has been designated by the Nassau County, New York Republican Executive Committee as the candidate for the District Court Judge to fill a vacancy created by the recent death of Richard Edstrom. Medowar is expected to be named to the District Court by County Executive Francis T. Purcell within thirty days.

In an article in Merrick Life, State Senator Norman J. Levy, who nominated Medowar, called him "an outstanding individual, well suited to serve the District Court; one who is tough when toughness is required, and compassionate when compassion is merited."

Medowar is a partner in the law firm of Medowar and Kroll. Besides his years of service for the school, he has served as President of the Republican Club, the Chamber of Commerce, and the local Kiwanis Club, all in his hometown of Merrick.

## NEW SCHOOL HEAD IN TORONTO

Craig Cringan, new full-time director of the School of Economic Science in Toronto, addressed 600 members of the Ontario Realtors Association at their annual convention on March 1. The talk was taped for showing on Toronto television.

Cringan, who resigned from his engineering position with the Canadian Atomic Energy Authority, has moved the school headquarters to an office in downtown Toronto.

Former director Tim Fielding remains active in the School, working from his base as a secondary school geography teacher and serving as a director of the International Development Education Committee of Ontario.

Classes in basic economics are starting next month with two long-time Georgists, Geof Ramsey and Margaret Raines, serving as instructors.

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