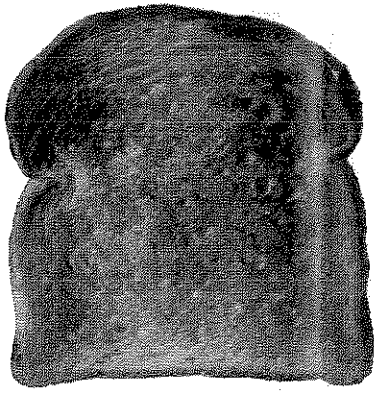
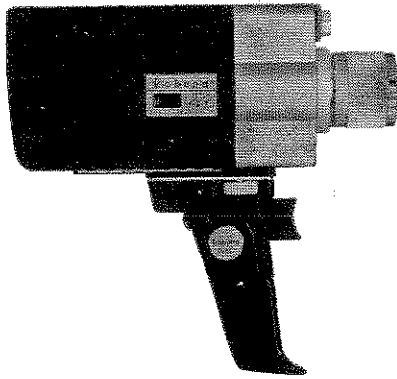


If you can make toast...



you can now
make home movies!

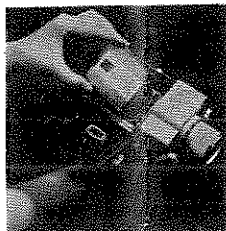


The kobena Super 8 is a remarkable new movie camera that uses instant load movie film. If you can push buttons, whether you are a man, woman or teenager, you can now make great home movies. kobena does all the thinking for you; eliminates all that worry about loading, winding and exposure... allows you to concentrate on the creative end of film making. Just look at your gorgeous offspring through the viewfinder (if you're a bachelor—you know what to look for) and press the button. Don't let your family grow up and those exciting experiences fade away without movies to immortalize them. kobena Super 8 movie cameras from \$59.50 to \$159.50. See them at your photo dealer or write for free folder. (Hurry—think of all the wonderful scenes you missed today!). Marketed exclusively by Ponder & Best: New York / Chicago / Hollywood • P. O. Box 38610, Hollywood, California 90038.

kobena

super 8 uses
instant load
movie film

as low as
\$59.50



F. J. Long pamphlet - Moley

PERSPECTIVE

STRUGGLE FOR THE LAND

BY RAYMOND MOLEY



The history of nations as well as what we hear of the birth pangs of emerging nations today should remind us that although independence and freedom are fighting words, their meaning is relative and indeterminate. They are symbols of a more concrete human aspiration. Land and the enjoyment of its fruits are solid realities. Land is the root of human survival. Everywhere on every continent and at all times submerged peoples have struggled to throw off the monopoly of land by a few who have exploited those who, by the application of labor to natural resources, have created wealth.

A vivid reminder of this is in Jules Abels' book, "The Parnell Tragedy," which was reviewed in NEWSWEEK June 20. It is possible that more has been written about Charles Stewart Parnell's short and stormy career than that of any other European political figure in the nineteenth century. The Irish are an articulate people, and after the tragic downfall and death of their leader, loyal friends, relatives and bitter detractors rushed into print with enormous and often unreliable detail.

In writing this splendid book Jules Abels enjoyed several advantages. He wrote from a perspective of the 75 years since Parnell's death. He is not Irish and could write with feeling unmingled with passion. His craftsmanship has grown with the writing of four earlier books. But most important of all, he was a professional economist before he turned to writing as a career. Thus, he understood clearly that the land question was the real cause of the long Irish Revolution. Repeal of the Union, Home Rule, free elections and an Irish Parliament were means, not ends.

PARNELL'S LIEUTENANT

Parnell's knowledge of economics and Irish history was spotty. The intellectual direction of the cause he led came largely from Michael Davitt, Parnell's lieutenant until the breakup of the Land League and later the Irish parliamentary party. In one of his sojourns in prison, Davitt reached the conclusion that the Irish farmer—and there were 600,000 tenant farmers in Ireland then—could never be moved to revolution unless he could

see as its end freedom from the oppression of the English landlords.

It is most important to note, as Abels says, that Davitt was a friend and disciple of the American economist and land reformer, Henry George. They met during one of the speaking tours of Davitt and Parnell in the United States. George was a prophet more honored abroad than in his homeland. He first saw land monopoly in California as a journalist and then spent three years in Philadelphia studying classical economics. His famous book, "Progress and Poverty," came out in 1879 when Parnellism began its rise. George visited England and conferred at length with Davitt. While there was and is plenty of need for land-value taxation in the United States, the concepts of George were less effective here. For except in California and the Deep South, there was little agitation among farm workers or tenant farmers. The vast reaches beyond the Appalachians opened the way to free farming.

FRUSTRATED ALLIANCE

Davitt communicated George's ideas to Parnell and, although Parnell was a landlord himself, he became the implacable enemy of landlordism. In Cincinnati he said: "Feudal tenure and the rule of the minority have been the cornerstone of English misrule. Pull out the cornerstone, break it up, destroy it and you undermine English misrule. Let us not forget that this is the ultimate at which all Irishmen aim."

English beneficiaries of Irish land were not so numerous, but they were in powerful positions of influence, especially in the Tory party. The Irish members in the House of Commons, by frustrating all legislation (cloture originated then) and in alliance with Gladstone's Liberals, obtained substantial relief for Irish tenants. Had the alliance continued and had Gladstone won an effective majority, the reforms might have been completed. But Parnell's wretched love affair, his neglect of his followers and his failing health permitted his party to break up and sever its ties with the Liberals. Home Rule waited for another generation. Its price then was in blood and shattering civil disorder.

306

PERSPECTIVE

PROPERTY TAX REFORM

BY RAYMOND MOLEY



The income tax has so monopolized public attention that, until recently, the property tax has been noted only as a local or personal issue. But this tax yields approximately \$23 billion, which about equals the yield of the corporation income tax. And without the property tax, the income tax would become an insupportable burden.

The property tax, with its inequities and its mode of collection, touches substantially every business and millions and millions of homeowners and tenants. Its reform thus becomes a great national problem which only recently has been publicly recognized and commented upon.

At the root of the operation of the property tax is the assessor. But his office, a political plum tree, generally operates under antiquated and unfair laws and methods.

A year ago in Claremont, Calif., I attended a conference of assessors of a number of American communities who exchanged views about the improvement of their work with several of their counterparts (valuers) from Australia and New Zealand, where assessment is highly professionalized. What emerged was the critical need in the United States for reform in the method of selecting assessors, in the rules and laws under which they operate and in the qualifications for the chiefs and their staffs.

CORRUPTION

It is a deplorable commentary on our civilization that the need for reform is seldom recognized until scandal and crime are unearthed. This awakening has recently come to three California cities.

The need for revenue for San Francisco, Oakland and San Diego suddenly threw the light upon the county assessors there. Grave irregularities were revealed and published in the press. The assessors in San Francisco and Alameda counties were indicted and convicted. The death of the assessor in San Diego brought about a change in the office. The major charge was wholesale bribery. Before all this happened, a new assessor in Los Angeles, Philip Watson, had instituted fundamental reforms, and his office is recognized as competent and clean.

In California, as in many other states, assessors are elected. This introduces politics and with it some of its familiar evils. For the assessor has such potential over taxpayers that the temptations are very great to show favoritism at a price.

The best opinion is that assessors should be appointed, perhaps by a bipartisan state board, that high qualifications should be imposed and that their staffs should be up to civil-service standards.

A second reform should be the imposition, by law and practice, of standard valuations on all property at a specified percentage of the market value and subject to constant review.

HIGHER LAND ASSESSMENTS

But a still more basic reform should be a correction of the present disparity in the valuation of building improvements and of land.

In San Francisco the Arthur D. Little consulting firm was recently employed by the City Planning Commission to study property-tax policies. A major feature of its report was the disparity between the tax burden upon land on the one hand and improvements on the other. It pointed out that over a period of ten years the assessed valuation of the land had actually dropped from 30 to 25 per cent. "Thus, the burden of taxation has been falling more heavily on improvements on the land than on the land itself. With this trend and the threat of a growing tax rate, owners will be reluctant to improve their property, lest the increase in taxes nullify the benefits of the improvements . . . Furthermore, the disparity in assessed value between new and old buildings selling at the same price discourages new construction and the replacement of old buildings."

This verdict today confirms what was said by David Ricardo, the great British economist, a century and a half ago. He said that what is good for the landowner is bad for every other element in the economy.

Moreover, a land tax is almost completely shielded from corruption.

Sit on the land. Don't improve your property, and you will profit. But build and improve, and the tax gatherer will pounce upon you as if you were an enemy of the republic.