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In Memoriam: Philip Finkelstein

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In Memoriam: William S. O'Connor

WILLIAM S. O'CONNOR, who served this JOURNAL as its counsel for many years, died on August 30, 1980 at the age of 88, after a short illness. He was a devoted co-worker right to the end of his life and his passing leaves us with a deep sense of loss.

Our original counsel was William X. Quasha but shortly after our enterprise was launched in 1941 Colonel Quasha was called into service in the South Pacific. Hearing of our plight, Bill O'Connor, who was an ardent supporter of our effort to study and solve the problems of democratic capitalism, volunteered his services. Thereafter, no matter how busy he was with the heavy responsibilities of his law practice, he always found time for our concerns and to encourage our work.

William Shercliffe O'Connor was born in Chester, Conn., and reared in Deep River. He was graduated from Yale College in 1913 and from Yale Law School in 1915. Thereupon he entered the practice of law in New York City and became an outstanding trial lawyer. Joining the legal staff of the Aetna Life and Casualty Company, he rose to general counsel of the company for the New York area and even after assuming management responsibilities he continued to try cases. He was an active litigator for more than 40 years. He retired in 1968 and from his home in Westport continued active in support of his interests.

His wife, the former Margery E. Cavanagh, predeceased him. He is survived by a daughter, Mrs. Richard S. Strickler (the former Joan S. O'Connor), a grandson and two granddaughters. To his family we offer our deepest condolences. Our friend and co-worker was an erudite legal practitioner who loved his calling because it played a key role in the institution and administration of justice in a democratic society. He was also a very human man, quick to laugh and share merriment, full of sympathy and compassion. To his memory we pledge continued dedication in the struggle for a more humane civilization.

Philip Finkelstein

AN INDEFATIGABLE RESEARCHER upon municipal tax and assessment problems, Philip Finkelstein was working on an article about Nassau County, N.Y., property assessments and taxes for this JOURNAL when he died unexpectedly on November 20, 1982 at his home in Valley Stream, L.I., at the age of 51.

Mr. Finkelstein was the director of the Henry George School of Social Science in New York, of the Center for Local Tax Research which he founded in 1975 and a professor in the Graduate School of Social Work at Adelphi University since 1974. He had many responsibilities but he managed to fill them all and still have time for his family and his legion of friends.

He was born in Brooklyn and was graduated from Yeshiva University in 1951. He then went to Israel for graduate study at the Hebrew University in Jerusalem. There he went to work as a journalist on the staff of the *Jerusalem Post*. He fulfilled his military service by working as a public information specialist for the United States Army in Europe. Returning to the United States, he joined the staff of the *Jersey Journal* and later switched to the *New York Journal-American*.

While working as a newspaperman he studied at the New York University Law School, obtaining his law degree in 1961. He practiced law for a year and then became director of public information and research for the Liberal party. It was then that I made his acquaintance, for he was a prime source of news about municipal affairs. Meanwhile he was continuing his studies of urban affairs and the property tax system which were to make him an outstanding specialist in these fields.

Mayor John V. Lindsay recruited Phil for his administration in January, 1966 as executive assistant to Timothy W. Costello, Deputy Mayor and City Administrator. Phil was promoted to Deputy City Administrator in January, 1968, and immediately embarked on a four-year study of the city's property tax assessment system.

This system was and is sadly in need of reform, for many properties in the city are underassessed and some are overassessed. But the special interests that benefit from the chaotic assessment practices are politically powerful and in 1973 Phil resigned. He disclosed later that he was "harassed into resigning" when he refused to drop his study.

His results were published in 1975 in a 189-page book entitled *Real Property Taxation in New York*. The city has had separate assessment of land and buildings since the beginning of the present century when the late Lawson Purdy served as President of the Board of Taxes and Assessments. Mr. Finkelstein recommended changes in assessment techniques that would have made the land assessments closely approximate current market values. His reforms would have gone a long way toward easing the city's financial problems. But the beneficiaries of the inequitable practices were able to block his proposals.

Mr. Finkelstein joined the Adelphi faculty upon finishing his book. For several years he also taught political science at Brooklyn College. Then he

was recruited for the Henry George School directorship and managed the institution's removal from its quarters on 69th Street at Park Avenue to a larger building which he had had remodeled at 5 East 44th Street.

Phil was wholeheartedly dedicated to the work of the school and the Georgist Movement and he brought to them an expertise in administration that was badly needed. He also brought a light-hearted, good humored *joie de vivre* that made the work of his circle of collaborators light. All of us who knew him and who treasured his friendship will miss him sorely. To his wife, Claire, and his family we extend our sincere condolences.

WILL LISSNER

Guide to Forecasters and Planners

FACTS ON FILE, INC. of New York and the Gower Publishing Co. Ltd. of Aldershot, Hants, England have brought out a second edition of the *World Index of Economic Forecasts*, expanding the work to cover 370 research organizations which provide forecasts for well over 100 countries. The work also includes information on industrial tendency surveys and an inventory of country development plans with the name of the planning agency and a brief analysis of each plan. The book was edited by George Cyriax, who joins with Christopher Swain in introducing the work (Facts on File, Inc., 460 Park Avenue South, New York 10016: 1981, 448 pp. 8 × 12 inches, \$95.00).

This publication is aimed at business decision makers who require quantitative and qualitative information when committing resources. But it has a wider usefulness; it is a boon to everyone engaged in economic and social research. For it is a guide to organizations and agencies which analyze periodically developments in national economies and sectors, in exchange and commodity markets. Of special interest is an article by Werner H. Strigel, co-director of the Centre for International Research on Economic Tendency Surveys, on the current state of the art in trade cycle and tendency surveys.

W.L.

Institutionalist Group Meets with W.S.S.A.

THE ANNUAL MEETING of the Association for Institutional Thought will be held in conjunction with that of the Western Social Science Association in