

HENRY GEORGE NEWSLETTER

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DELAWARE TAX STUDY RECOMMENDS SHIFT TO LVT

A recent Center for the Study of Economics report commissioned by the government of New Castle County, Delaware recommended "an initial shift to a tax rate on land values at least five times the rate on buildings."

The study was requested by the county government after hearings on the idea last fall. It was conducted by George Collins, Frank Nelson and Steven Cord, with the full cooperation of the Delaware County Finance Office and its computer resources.

Two separate studies were conducted. One determined the impact of a shift whereby equal revenues would be obtained from land and improvements. At present, county-wide building assessments are recorded as 3.293 more valuable than land. The first study, then, presumed a tax rate on land values 3.293 times greater than the rate on improvements.

The second study determined the impact of a county property tax which falls on land values only, with all improvements exempt.

Seventy-two percent of all New Castle homeowners would pay lower property taxes under either format. Average savings in the first plan exceeded ten percent; under the second plan, 26 percent.

Owners of apartment buildings fared equally well, according to the CSE report. Roughly 63 percent would save tax dollars ranging from 16 percent under plan one to 42 percent under plan two. This would "encourage new construction and rehabilitation, plus possibly lower rents," the report said.

Among those paying more under the LVT provision are commercial property owners (whose average increase comes to less than \$110 per year), the owners of industrial sites (a virtually revenue-neutral classification, as those paying more would be offset by several paying considerably less), utilities (which collectively pay less, although 58 percent of individual utility companies pay more) and the owners of vacant land.

One of the factors which makes LVT politically viable in New Castle County is the existence of the Delaware Farmland Assessment Act, which allows agricultural land to carry an assessment of "zero" for tax purposes and removes farmers from the list of landowners paying more under an LVT scenario.

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SCHOOL NOTES

NEW YORK

The 15th Annual High School Urban Workshop will take place at the New York school on Wednesday, April 2. Co-sponsored by the HGS and the New York City Council on Economic Education, the workshop will focus on the controversial problem of America's stance on world trade and the implications of this position on the city's economy and job market.

Samuel M. Ehrenhalt, regional commissioner of the U.S. Bureau of Labor Statistics, will examine the impact U.S. trade deficits have had on the New York City labor force.

A panel discussion will follow, in which Joseph Vincenzino, senior analyst of the business economics division of Metropolitan Life, and Jack Sheinkman, secretary-treasurer of the Amalgamated Clothing and Textile Workers of America, will assess alternative U.S. responses to the current trade situation.

A celebration of the 100th anniversary of the publication of Henry George's Protection of Free Trade and a discussion of its relevance by Professor Steven Cord will also be part of the workshop.

Students from more than 100 New York City high schools have been invited to attend.

DOMINICAN REPUBLIC

"Fundamental Economics" courses are reaching students in various cities throughout this small Caribbean nation. Director Lucy de Silva reports that 41 students are taking the basic course in the city of Azua. In addition, a full trimester is in place in the city of Peravia.

Thirty students continue to progress in correspondence courses throughout the country. One recent advertisement in a daily newspaper garnered 80 additional applications.

LOS ANGELES

Director Harry Pollard was recently a guest panelist at the Albert Jay Nock Forum and South Bay Supper Club. He debated Samuel Edward Konkin III on "The Land Question/The Land Answer".

Author, educator and lawyer Butler Shaffer was a recent speaker at the Alumni Group's Final Friday series. His topic, "Law and Disorder", explored the question of law versus morality.

SCHOOL NOTES

LONG ISLAND

As part of the celebration of Protection or Free Trade's 100th anniversary, the Long Island school has requested ten townships in Suffolk County, three in Nassau County and the two counties themselves to declare May 5th "Henry George Day." (That was the official date of publication in 1886.)

At press time, affirmative replies had been received from the following town supervisors: Frank Murphy of Southold, Pat Vecchio of Smithtown, and Henrietta Acampora of Brookhaven. As part of the publicity effort surrounding the anniversary, photographs of these supervisors and a school representative will accompany press releases.

"Understanding Economics" classes, using the video series of the same name, are taking place this semester at the Oceanside home of Lewis DeMott. Further information on this basic economics course can be obtained by calling 516 678-4930.

PHILADELPHIA

Each of three courses comprising "Principles of Political Economy" are being offered this semester. Part One of the study, "Fundamental Economics", is available on Tuesday or Thursday evenings. Part Two, "Applied Economics", is also offered on Tuesdays at the birthplace. The final eight-week segment, "Principles of Political Economy", is being offered on Wednesdays.

In addition, "Understanding Economics" meets Wednesday evenings and "Great Decisions", the popular course developed by the Foreign Policy Association, meets every Thursday.

All classes meet from 7 to 9:30 PM and carry a \$25 registration and materials fee. Philadelphia residents can call the school at (215) 922-4278 for registration information.

The Alumni seminar series, Effective Speaking on Economics, continues on February 28. These training workshops are designed to enable Georgists to develop effective methods of presenting their views while deepening their understanding of economic and social issues. Mike Curtis and Don Hurford are the discussion leaders.

A series of films dealing with land-related themes will be shown on videotape on Friday evenings this spring.

"Country"	April 18
"Places in the Heart"	May 2
"The Grapes of Wrath"	May 9

SCHOOL NOTES

SAN FRANCISCO

Eighty Berkeley High and Bay Area high school students attended a Saturday afternoon seminar on "Protection or Free Trade." The group, members of Junior Statesmen of America, spent the afternoon debating the issue under such topics as "Protection is for Pessimists."

Robert Tideman, former executive director of the Northern California HGS, and Robert Scrofani, current HGS director and Berkeley High School history chairman, participated in the session.

The Economic Literacy Program continues. With the cooperation of Harry Pollard, a full-day workshop and two seminars will be held at the California Social Science Teachers Convention in Los Angeles in March. Another workshop, "So, You're Teaching Economics", sponsored by the County Schools Office, will be taught by Bob Scrofani in April at the Teachers' Center.

The goal of the sessions is to encourage a working group of teachers familiar with the land issues, the Law of Rent and Henry George to develop and test materials for use in their classrooms.

OBITUARY: WAYNE BERRY

A former teacher at the Henry George School's Long Island extension, Wayne S. Berry of Spring Hill, Florida died on January 1. The Henry George School offers its condolences to his family.

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