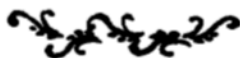


He recommended that efforts be made to secure a real demonstration in a third-class city. Sidney Evans of California, Russel Conklin of Montana, and others, questioned whether there could not still be a great forward movement in Pittsburgh, and whether land values might not be revived by this means. Pittsburgh Georgists showed that at least they are determined to keep the city aware that it has the Graded Tax and should do more about it.

On Friday evening at six, conference attenders gathered around radios, to hear a 25-minute Allegheny Roundtable program on WJAS (NBC) arranged by John Weaver, in which he and Bernard Loshbough, director of Pittsburgh's Action-Housing organization, questioned Miss V. G. Peterson on her observations in Hawaii, New

Zealand and Australia. Mr. Loshbough had introduced Perry Prentice and another of the House & Home editors on previous occasions. He was interested in the effect of land value taxation on improvement of blighted districts. Miss Peterson told him the so-called slums were certainly not as unsightly as those in New York, and the people in general took pride in improving their property, keeping single-family dwellings in preference to apartments, even though this meant paying a little more tax for land around their homes (there is no tax on buildings). Improvements were most noticeable when they were planned, as in Wellington, by a private developer; and in Canberra, the Australian capital, where all land is leased by the government. Mr. Loshbough favored such leasing.



## LAND TAXES SHIFTED IN FLORIDA REVALUATION

Frederick R. Barkley of Gulfport, Florida clipped from the St. Petersburg Times, a series of articles by Douglas Doubleday, in which he believes HGN readers will be interested, regarding a mass property reassessment in Pinellas County. Objectors are warning that shifting the tax from improved to unimproved properties will bring on a real estate depression, but Mr. Doubleday called attention to House & Home's view that unimproved land is "the only kind of private property the owner did nothing to create and for which he is given the most favorable possible tax treatment." He contrasts tax levies in Pittsburgh and Scranton where the rate on improvements is double that of the land, and mentions also Australia, New Zealand and Johannesburg which he says "credits its leadership to its policy of taxing land four times heavier than improvements."

The Pinellas tax assessor, writes Mr. Doubleday, has proposed "no such revolutionary measure," but is trying to lift assessment levels on unimproved land into "some degree of relationship with market prices, like other properties." He has increased assessments 500 to 1000 per cent above last year but none touch recent market prices—the new ratio of assessment to recent prices is said to run typically around 50 per cent. Although 30,000 property sales have been analyzed since 1961, the assessor claims he has seen no evidence of "scare selling."

Property owners will be offered a hearing before an equalization board, but only after they have prepared a sworn statement requiring so much detailed information that many are likely to "forego the opportunity."

Mr. Doubleday notes that as far back as 1937 the National Resources Committee suggested that "state and local authorities should consider reducing the tax rate on buildings and increasing the rate on land in order to lower the burden on home owners and stimulate the rehabilitation of blighted areas and slums," also to help finance public works.