

Land Value Maps for Southfield

SOUTHFIELD, Michigan will soon have within its boundaries the largest expressway interchange in the United States, which will make it one of the most valuable pieces of real estate in Michigan. The Honorable S. James Clarkson, formerly an instructor in the Henry George School, Detroit, is now Mayor of Southfield. Although he campaigned, and won, on a platform protesting penalty taxation on home owners and home improvements, there has been the usual delay in establishing a program.

At his insistence some of the assessments were studied and it was found, in one typical example, that land sold there for \$90,000 was appraised at \$1,500. Also there was land which was zoned as commercial but appraised on the books as agricultural. This was obviously unfair to home owners who had to be taxed for the public improvements that were making the vacant lands so valuable.

Mayor Clarkson therefore asked that the present law be respected as regards appraising and assessing both land and

buildings at uniform rates, and asked that land and buildings be treated similarly without showing partiality in favor of vacant land sites.

A Board of Equalization in looking over Southfield policy then discovered that for the city as a whole, vacant land had been assessed on the average at about 38 per cent of its appraised value, residential property at about 60 per cent and personal property at about 74 per cent. So the assessor's office has been reassessing the vacant land and bringing it up to about 49.19 per cent of its appraised value, near the 50 percent mark which the State Board of Equalization requires.

A Cleveland company has been engaged to make a complete appraisal of all land in the city, exclusive of building or improvement value in any form. They will appraise the land only. Mayor Clarkson feels the people are beginning to be concerned about their tax problem, and he has assured the voters that they are going to have some degree of land value taxation in Southfield.

From Montana comes word that State Representative Russel Conklin, of Great Falls, and Willard E. Fraser, Billings business executive, called for consolidation of the state's 56 counties into 12 governmental units, listing 10 proposals "in the interest of good government."

The proposal of the two men who called themselves "Ben Franklin Democrats," urged "consolidation of city and county governments, consolidation of all county assessors under one state

office, abolishment of personal property tax, removal of taxes on improvements basing taxes on land only, and taking government out of all forms of competitive business including the State Liquor Control Board." Mr. Conklin, who established the Henry George School in Great Falls, is now enjoying a vacation in Phoenix, Arizona—probably the first winter vacation the busy public accountant, instructor and campaigner, and Mrs. Conklin have had for some time.

A new Political Action Committee on Taxation believes this is the year to bring to the attention of candidates and the electorate, legislation favorable to land value taxation. If interested write to Jack Motley, Box 2521, San Diego, California.