

# from the editor's notebook

When is a tax-exempt university not tax-exempt? When it decides to pay taxes.

This is not an *Alice in Wonderland* riddle, but a factual description of what took place in New Haven, Connecticut, last month.

Yale University declared that the Paul Mellon Center for British Art and British Studies, to be constructed on nearly a full block of prime commercial property, will be partially redesigned to accommodate retail shops. Yale as landlord will then be able to pay the property tax on the site, which New Haven imagined it would lose forever to the murky depths of tax-exemption.

According to Charles Taylor, Jr., Yale's Provost, "This does represent our commitment to the principle of maintaining the tax base" on commercial property bought for university use.

The Mayor of New Haven, Bartholomew Guida, declared that the city accepts responsibility for "all its citizens—residents and students," by providing services. "I think the university has to accept its responsibility to the community also. The rules and law under which universities and colleges were established as tax-exempt are way out of date... You have to include hospitals, churches also. It's time we all got our heads out of the sand."

Right on, Mayor.

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There are some 350,000 young Americans sorely in need of Mr. Rubin's course "The Environment: Problems and Solutions" and the latest HUD Bulletin on New Towns, not to mention copies of *Progress and Poverty*.

350,000 is the number of people a Long Island ecology group is trying to recruit for a massive migration to Alaska. The group is called Aduntusan, an Indian word meaning "earth spirit," and it wants to more than double Alaska's present population with young people enlightened about ecology.

The goal of the group is to take over Alaskan politics in order to preserve the environment against land developers and oil companies. Robert Berens, the head of Aduntusan, declares that "Our intention is to create a state of Alaska with an economy based on tourism and legalized gambling, as well as education, research, and the arts. Natural resources would be exploited only after it is proved that

methods have been developed that will prevent any damage to ecology and wildlife."

According to a report in Time Magazine, Berens claims that over 30,000 people have already inquired about the project. Roulette and roses, anyone?

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If you were a farmer and the government put a ceiling on its crop subsidy to you, what would you do? Divide up the crops and get the maximum subsidy on each one, of course.

According to Representative Paul Findley (D., Ill.), this was the effect of a 1970 subsidy ceiling law. The law was intended to limit subsidies to big farmers by imposing a ceiling of \$55,000 per crop, but had no significant effect on government outlays because farmers were able to subdivide land through leases and other legal trickery. Mr. Findley called the ceiling law a "cruel joke on taxpayers," and pointed out that even if the subsidy were only \$20,000 per crop, big farmers could profit through this evasive tactic. Mr. Findley wants to see an effective limit of \$20,000 per crop, according to a New York Times dispatch.

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In case you had any doubts that agriculture has fallen prey to the big business octopus, another story from the Los Angeles Times should dispel them. Tenneco West, Inc. of Houston, Texas, owned 25,000 acres of "prime" farmland in California. This land was recently sold to Roberts Farms for some \$42 million. Roberts Farms has now bought 70,000 acres from Tenneco, bringing its total holdings up to 130,000 acres—28,000 acres of grapes, 16,000 of almonds, and 12,000 acres of cotton. Roberts also has 5,000 acres of walnut groves, and is the largest almond and walnut grower in the country.

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The executive branch has a way of appointing special commissions to study special problems. Special commissions have a way of fizzling out, running on for years without issuing reports, then issuing reports that are rejected by the commissioning executive (if he's still in office).

The New Jersey Tax Policy Commission is this year's dark horse turned front runner. The Commission attacked (among other things) the system of local tax assessment as "disorganized" and "sub-

ject to considerable political pressure." New Jersey's 900 tax assessors are only "loosely" supervised by the State Director of Taxation—and that means cracking down on only the most excessive of abuses, like absconding with the Revenue. And this in the state that produces the highest local property taxes in the nation—\$2.2 billion last year.

If the state takes over assessment in New Jersey, a lot more than home rule will be lost. Assessors would be civil servants and tax districts would be determined by the state, eliminating some strange bedfellows. Underassessment of vacant land would be rectified, and the trend toward assessment at full value would be fulfilled. (The New York Times reported that some small communities assess at less than full value because their 9-digit calculating machines cannot accommodate the 13 digits required for full valuation.)

The Commission urged strict qualifications for the traditionally impressionable county tax boards, a simplified court appeals system, and full-time operation of the appeals court.

All this and optional site value taxation, too.

## Conference Hotel

The 1972 Annual Henry George Conference will be held at the Miyako Hotel in San Francisco. The Conference will begin with a welcome on Wednesday evening, July 5, and close with a banquet on Saturday evening, July 9. Program details will be announced shortly.

The Miyako Hotel is charming; its Japanese decor and atmosphere are a refreshing change from the sameness of American style hotels. Many of the rooms feature private saunas. The hotel is located in the heart of the Japanese Cultural and Trade Center, about half a mile from Union Square, the center of San Francisco.

Reservations should be made early. Reservation cards may be obtained from the Schools in New York and San Francisco, or directly from the hotel.

Miyako Hotel, Post and Laguna, Japanese Cultural and Trade Center, San Francisco, California 94119.

Rates:	Japanese Room		
	Medium	Deluxe	Room
Single	\$22-24	\$27-32	\$29
Twin	27-29	34	34
Suite			62