

OFFICERS RETIRE

November -
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1976

Pleading the press of business commitments that make heavy demands on their time, Glenn Weeks and Dean Meridith have resigned as president and vice president, respectively, of the Henry George School. Their action was accepted by the Board of Trustees at its regular meeting in December.

The School's spring program is under the guidance of the director of the High School Program, Stan Rubenstein. In addition to nightly classes in "Progress and Poverty," there will be several supplementary courses, among them "Money and Banking" offered by Oscar Johannsen and "The City, The Region and The Future" by Philip Finkelstein.

GEORGE'S GRAVE VANDALIZED BY RICHARD PENSACK

The large stone marking the site where Henry George's body was laid to rest almost 79 years ago has been stripped of much of its metalwork, including its main adornment--a plaque bearing a quotation from "Progress and Poverty."

Ornamentation has been removed from both the front and back of the monument, although the bronze bust of George, crafted by his second son, is still in place.

The missing metal, which had been bolted to the stone, was probably solid bronze and most likely was stolen for its commodity value. Bronze borderwork was left intact on one surface of the stone, while about half the border was removed from the other side, indicating the thieves may have stopped simply because they could not carry any more of the heavy loot.

A smaller plaque was pried from the gravestone of George's first daughter, Jennie, leaving her marker devoid of identification. Hers was the only one

(continued on p. 2)

SCHOOL'S RESEARCH EFFORTS GAIN PUBLICITY AND WIDE ACCEPTANCE

The School's research efforts have brought unaccustomed recognition to the institution and are improving its credibility among people of influence.

The Center for Local Tax Research's second report on "Effective Property Tax Rates in the Metropolitan Area of New York" has been the subject of over two dozen stories in local media, including a news story, a column and an editorial in The New York Times: radio reports on five stations--among them NBC--and features in magazines ranging from "New York Magazine" to "Real Estate Weekly."

In addition, requests for copies of the report were received from 150 public officials and agencies, 20 attorneys, 100 business organizations and banks (among them some Fortune-500 companies), and 50 schools, libraries and research outfits.

The Times editorial made reference to New York Mayor Beame's desire to cut taxes as a questionably attainable

(continued on p. 2)

GEORGE'S GRAVE

of the family's six small stones that had had metal, rather than chisled, inscriptions.

Tom L. Johnson and his family are buried adjacent to the Georges. Johnson, a millionaire-turned-singletaxer who was a close friend and benefactor of Henry George, was elected mayor of Cleveland early in this century.

Greenwood, a vast and hilly burial ground, is not far from Fort Hamilton, where Henry and Annie George made their last home. Today, a neighborhood of deteriorating houses lies around the cemetery.

Henry George, Jr. has written that his father's memorial plaque was inscribed with "words to which, after long years of labor, he bore the final testimony with his life.

Those words, that stand by George's grave no more, are: "The truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends--those who will toil for it; suffer for it; if need be, die for it. This is the power of truth."

In his masterpiece, George followed the above lines with the question: "Will it at length prevail? Ultimately, yes. But in our own times, on in times of which any memory of us remains, who shall say?"

Some pages earlier, he had remarked: "It is startling to think how slight the traces that would be left of our civilization did it pass through the throes which have accompanied the decline of every previous civilization. Paper will not last like parchment, nor are our most massive buildings and monuments to be compared in solidity with the rock-hewn temples and titanic edifices of old civilizations."

Continuing in a footnote: "It is also, it seems to me, instructive to note how inadequate and utterly misleading would be the idea that of our civilization which could be gained from religious and funereal monuments of our time, which are all we have from which to gain our ideas of buried civilizations."

CALL FOR FUNDS

An appeal has been made by Agnes George de Mille and Robert Clancy for funds to be used to repair and renew George's grave and monument. Those who respond will receive a color print of Henry George. Tax deductible contributions can be sent to the Henry George Institute, Room 462-A, 55 West 42 Street, New York 10036.

RESEARCH EFFORTS

goal. "There is another way, however," the newspaper noted, "in which the city can--and should--move on its own to ease the negative impact of high property levies: reform of an inequitable ---and illegal---real estate assessment system that places the heaviest burden on income-producing properties."

It went on to quote the School's research report as "throwing fresh light on this problem." It concluded: "New Yorkers cannot afford to neglect their own responsibility to reform a tax structure which penalizes productive properties."

The second report on effective tax rates (the tax paid as a percentage of the market value of the property) was issued in response to the great interest shown by many segments of government, business and academe in the first such report issued last February.

Philip Finkelstein, director of the Center, said the report shows that:

High taxes--especially on income-producing property--may be counter productive.

New York City and some New Jersey cities where fiscal and economic problems are most acute impose the heaviest burdens on commercial property.

Great disparities often exist between communities within the same county, and statutory requirements for uniform assessment are often contradicted by the facts.

"The effective rate measure allows taxpayers to determine their true burden on a comparative basis from one community to the next and among different types of properties within each community,

Mr. Finkelstein said. "It points up the disturbing fact that poor tax policy and poor land use often go together and that reform of both is long overdue."

LURIO RECEIVES AWARD

Mitchell S. Lurio of Boston, Mass. was given an award at the Henry George School conference in San Francisco in July. The citation to Mr. Lurio was an acknowledgement of his long and complete devotion to the principles of Henry George and his dedication to the teaching of George's ideas.

DOROTHY SARA

Dorothy Sara died on the approach to her eightieth birthday early in November. She became active in the School in the late 'thirties, organizing a speakers' bureau, and began teaching in the early 'forties. Self-educated, she wrote many how-to books and was a leading graphologist--often analyzing handwriting for the benefit of television audiences.

OUR NEED OF A VIGOROUS JOURNAL BY MASON GAFFNEY

Almost every movement with vitality generates its periodicals. The Georgist movement has several in the world. It used to have *Land and Freedom*, 1901-44, in the United States, and *The Freeman*, 1937-42. It still has many local newsletters, but the lack of a major journal displays and perpetuates a low vitality.

I have faithfully slogged through most of the output, occasionally finding truth, wit and inspiration. The *Inquirer* of San Francisco is usually interesting and sometimes compelling. There have been high water marks and great writing. On the whole, however, our journalism has not been a credit to us nor much benefit to mankind. There is no perfect journalism and one could find fault with the more successful like *The Atlantic*, *Harpers*, *The Progressive*, *The New Republic*, *The Nation*, *MS*, *The Sierra Club Bulletin*, and so on. It is not my purpose to find fault, but

FROM THE GEORGE NOTEBOOK

(These notes on random topics are not definitive and certainly are not offered as the last word on the subject. Instead they are intended to be sometimes informative and always provocative.)
EDITOR)

The question of whether reform can be effected in a step-by-step manner or only all at once probably cannot be resolved, yet, even the most devout adherent of "all-or-nothing" cannot help be warmed by the spreading tendencies toward the achieving of greater justice.

Take, for example, the results cited in the town of Ramapo in upstate New York. The Rockland County community instituted full-value assessment of its real property in 1973 -- the first jurisdiction to make use of the computerized system set up by the State Board of Equalization and Assessment.

"Home owners may be paying a little more than they did," reports Ramapo's assessor Clara Williams, "but the big shift between classes of properties has

been toward people who own vacant land."

The reason 100% assessment has worked here is because the groundwork was laid beforehand," Mrs. Williams explained. "We didn't just hit people with the full effect in one year."

Practice always is somewhat different from theory. Ramapo authorities had feared that full-value assessment would pressure farm and vacant land owners to develop their properties. How this might occur if there were no demand for the improvements was not made clear. Nevertheless, they sought to overcome premature development by creating "development easements." These easements permitted landowners to cede to the town the right to develop their property for as long as 15 years. Under this arrangement, property is assessed at a figure supposed to reflect the "holding value" of the property instead of its potential price if sold for development.

Despite such anomalies, the community reports an upsurge in interest by business and industry seeking to locate

in Ramapo. Rockland County has long been less attractive to business than neighboring New Jersey. Since its switch to 100% assessment, however, Ramapo has built a sizable industrial park on its side of the border and added several large ratables to its rolls. Western Electric moved to Ramapo from Newark in 1975 and credited the full-value assessment practice with having been responsible, in large measure, for its choice of site.

The experience with 100% assessment appears to have answered at least one frequently raised objection: the program promises greater accuracy than the assessment process can deliver. In the first year of 100% assessment, taxpayer complaints rose to 14%. Now, they are down to the 4% annual rate that was common before the change was made.

Under the state's program, assessments are recorded on computer cards and are updated each year to keep them current with market values. About 100 of the states 951 towns are now in the program.