

"Under All Is the Land"

TED GWARTNEY of Evergreen Road (City of Southfield, Mich.) has extended his activities beyond the office of city assessor. Weekly articles are appearing in the Southfield Record, usually on the front page.

In the October 18th issue he explains the difference between land and buildings and why they are listed separately on an appraisal. Readers are told each week that if they have a question for the assessor they may write to him at 2600 Evergreen Road.

"Under all is the land," says Assessor Gwartney, quoting from the preamble of the code of ethics of the National Association of Real Estate Boards. Use of the land is necessary to survival. Even if we don't own any we make use of it and pay rent for it, not only in our direct payments to the landlord, but in the price of food and clothing, and when we visit the movies or church.

While land itself is immobile, it is indestructible. Its geographic location is rigidly fixed, and yet all locations differ. Land value can be destroyed but the land cannot. "There is no scarcity of land as such," wrote Mr. Gwartney. "Only land of a certain quality and location are in comparative short supply. Land becomes relatively less scarce each year due to both American inventive skill and more intensive use. Buildings, however, are mobile, destructive and not fixed in quantity.

In another recent article the assessor proclaimed that "the property tax is here to stay. While we cannot eliminate it, we must do all we can to re-

form it so that local government costs will be shared equitably by those who benefit." He traces the historical precedent from the 17th century to the 20th for use of property taxation to supply most revenue for local and even national revenue, until the advent of income and sales taxes. No one enjoys paying taxes but we all must, and the demand for services has increased faster than revenues.

If taxes are spread, and if we can see tangible results in community improvements on a basis of benefits received, the tax is less painful.

Criticism of the practice of penalizing people for minor improvements to their homes, the assessor believes, is justified; as when it is shown that people who fail to maintain their property creditably escape with a lower tax. Failure to tax land at its full cash value has contributed to excessive waste in providing community services, urban sprawl, excessively high land prices, frustration of city planning and zoning . . . the key fact in valuation of property is flexibility, he said.

Henry George classes in Michigan have resumed for the 17th year, with headquarters at 4134 West Thirteen Mile Road, Royal Oak, under directorship of Robert D. Benton. Ted Gwartney referred to them in a newspaper release, stating that "Henry George is perhaps the best known American economist. His ideas are not well understood. Many believe that all he wrote about was a tax on land values, but his book's theme is liberty and how it can be maintained."

Alex J. Duris of Hendersonville, North Carolina, has been active in trying to clarify the issues regarding a gigantic dam building program purportedly for flood control. He says that recently he did what Mr. Gwartney suggested — raised an issue to create thinking among people regarding current problems. He sat down and wrote a long letter to the editor in which he quoted extensively from Ted Gwartney's remarks at the Montreal conference of the Henry George School in July. The letter was published in the Hendersonville (N.C.) Times-News of October 11th, with only one line omitted.