

# Formula for Ugly Cities

A Life Magazine editorial on August 16th started with the familiar quotation from Henry George, "If I have worked harder and built myself a good house . . . the tax gatherer now comes annually to make me pay a penalty," and the same quotation appeared in Raymond Moley's newspaper column last month—all in reference to the recent tax ruling against the Seagram Building on Park Avenue (see July HGN, page 3).

The 38-story Seagram structure, sacrificing rentable space, created a broad plaza with flowers and fountains—a welcome vista greatly admired. It is, however, being penalized for what has been variously termed commercial prestige value and "conspicuous waste." Normally the building would be taxed according to a capitalized net rental income and depreciation assessment of about \$17 million. Instead it was assessed at the full replacement cost of \$26 million.

If the New York Court of Appeals does not "strike a blow for equity and esthetics" and reverse this "absurd decision," states the Life editorial, a tax policy precedent will be established which will invite such heavy penalty taxation that "American cities will stay ugly and get uglier."

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## MARIE GREENWALD

Ten years ago, on a wintry Monday night while I was preparing to initiate my class in the first lesson in *Progress and Poverty*, a trim young woman came over to my desk, saying "I am Marie Greenwald, a new teacher, and as I am going to start my very first class tomorrow morning may I please sit in as an observer with you for the ten lessons?"

A "teacher student" is always a challenge, and she became the shining target at whom I aimed my teaching; thus, not only I, but my students, benefited by her presence. That first night a friendship was born between us; it kept strengthening because of our mutual interest in the Henry George philosophy.

Tuesday mornings became known at the school as "Marie Greenwald time," and she was the inspiration for many of her graduates to continue their studies in the advanced classes. Later she joined the roster of the Speakers' Bureau, spreading her work in the cause of Henry George to audiences who were not at the time students of the school, but in whom she roused interest in the philosophy of freedom through her knowledge of the subject as well as her great vitality andregarious qualities.

On August 5th she went to her eternal rest. The decade of her services as a teacher and lecturer has enriched those of us who were privileged to be part of her work. We are grateful to her husband and two sons for their unselfishness in sharing Marie with us for the ten fruitful years she spent with her colleagues at the Henry George School.

— Dorothy Sara

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