

# Reassessment of Vacant Land

by SAMUEL SCHECK

IN Nassau County, Long Island, a reassessment of 46,000 parcels of vacant land has been directed by County Executive Nickerson, to bring them in line with the assessment of improved land. The last reassessment took place in 1939, just before World War II, and certainly there have been some spectacular rises in value which have not been reflected in comparable rises in taxes. These losses in revenue to Nassau County amount to \$20,000,000 annually. Naturally the private homeowners have to pick up the tab to the tune of from \$50 to \$80 per homeowner annually.

The county was literally forced to this new measure because of increased costs of government and services, and it cannot ask more of the homeowners for they are already paying the limit (the goose will squawk if another feather is plucked).

There were 14 articles and editorials on the subject in *Newsday*, the Long Island daily. Following a half-hour debate on TV between Nickerson, a Democrat, and a Republican Assembly Speaker, the newspaper, formerly antagonistic to Nickerson, came out with an editorial entitled "Why Not Re-assess?"

Nickerson brought up some flagrantly unjust cases of tax nonfeasance against a parcel of 7½ acres of vacant land in Merrick assessed for \$1,700 in 1939 that should be assessed for \$178,000 today. Assessments in Nassau County are supposed to be legally maintained at one-third of market value.

What encouragement can we derive from this expected victory? Our cause can be expected to succeed eventually, perhaps irrespective of our efforts, as

government authorities are forced to look for other sources of revenue. This should not make us think we can wait smugly, rather it should encourage us to renewed vigor in our efforts to educate and to propagate good tax reform. There is enough progress to be made within the framework of existing laws to keep us busy.

The idea of keeping vacant land taxes as high as possible by reassessing such land to its true value regularly makes sense even to people who are not Georgists, and affords easy fruits for our endeavors. When this victory has been won, we can try the harder task of amending existing laws to place the bulk of taxation, and finally the entire load of taxation, on land values. Right now, Nickerson's slogan is "equalization" of the taxes between vacant and non-vacant land. With this accomplished some of us can proceed to talk about just taxation.

Suffolk County, also in Long Island, has its brand of vacant land tax reform to match that of Nassau County. Its County Executive, Dennison, has for years been planning an official tax map, which does not now exist. As a result many tracts of land are not even listed in the tax board and have never received tax bills. The loss to the county is estimated at \$5,000,000 annually. Approval must be obtained for the placing of concrete points at regular intervals to serve as an accurate base for surveys. The entire cost of the program would be \$2,000,000 but it would be well worth it. Land values in some areas have multiplied three times in three years, putting what should rightfully be community funds into the pockets of private land speculators.