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—Grand Rapids Press Photographer.

CHECK LOCAL ASSESSING METHODS—Record cards, photographs and charts used by city property assessors in Grand Rapids drew praise Wednesday from James Clarkson, right, mayor of Southfield whose shakeup four years ago of the Southfield assessors office drew wide attention. Clarkson and his deputy assessor, Ernest Beren, left, are entertained by City Assessor Clarence M. Thielman, center.

Visitor Explains Program

Land Value Cited As City Tax Key

Land value is a city's greatest source of revenue, Mayor James Clarkson of Southfield told Grand Rapids city officials at a breakfast conference which preceded the opening of the 67th annual Michigan Municipal League convention here Wednesday.

Clarkson, who was here with

an estimated 1,000 other municipal officials for the convention, was invited by the Grand Rapids City Commission to present his city's approach to assessing which places top priority on land values as a basis for municipal taxation.

The Municipal League convention opened at 9:30 a.m. and

shortly before noon delegates heard Detroit Mayor Jerome P. Cavanagh, who Tuesday was renominated by a 4-to 1 majority, deliver the keynote address of the convention.

Clarkson, who described himself as a politician putting into practical use some of the ideas of the classical economists such

as Henry George, said his community is putting emphasis on land value assessments first, and others, such as personal property, afterwards.

"What we are doing is legal," Clarkson, an attorney, said. "The law must be interpreted and construed and you have to make it conform to the community."

Clarkson said a city can attract industry by use of the land value assessment program because an industry does not have to pay a premium on its inventory (personal property) and its ability to produce.

He noted that some states are abolishing the personal property tax entirely.

Must Update Values

In response to questions after his talk, Clarkson said that land values should be updated each year.

He also said that a 1 per cent depreciation is allowed in his community on buildings each year and a 3 per cent obsolescence depreciation on a new building is permitted in the first year.

"In that way, people who improve their properties are not penalized," Clarkson said.