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Philip Finkelstein, 51, Official In the Lindsay Administration

By WALTER H. WAGGONER

Philip Finkelstein, former deputy city administrator in the Lindsay administration and the director of the Henry George School of Social Science, died of a heart attack Saturday at his home in Valley Stream, L.I. He was 51 years old.

A specialist in urban affairs and an authority on property taxes, Mr. Finkelstein founded the Center for Local

Tax Research in New York City in 1975, and was its director at the time of his death. He had also been a professor at Adelphi University since 1974.

Mr. Finkelstein joined Mayor John V. Lindsay's administration in January 1966 as executive assistant to Timothy W. Costello, the Deputy Mayor and City Administrator.

He was named deputy city administrator in January 1968 and served until the summer of 1973. Mr. Finkelstein said later that he had been "harassed" into resigning when he refused to drop a four-year study that called for reforms in the city's property-tax assessment system.

The 189-page study was published in 1975 as a book titled "Real Property Taxation in New York City." It recommended changes in land-assessment techniques that would have reflected the value of land rather than of the buildings occupying it.

Mr. Finkelstein taught political science at Brooklyn College until 1975. He also taught urban affairs at Adelphi in 1974 and 1975, and in 1976 joined the university's graduate school of social work.

Mr. Finkelstein was born in Brooklyn and graduated from Yeshiva University in 1951. He then went to Israel to study at Hebrew University.

After working for The Jerusalem Post and then serving as an United States Army public information specialist in Europe, Mr. Finkelstein returned to the United States to work for The Jersey Journal and The New York Journal-American.

He received a degree from the New York University Law School in 1961 and after practicing law for a year, he be-



George H. Meyer

Philip Finkelstein

came director of public information and research for the Liberal Party, a post he held until his appointment to the Lindsay administration.

Mr. Finkelstein is survived by his wife, Claire; a son, Jeffrey; two daughters, Elyssa and Hope, and a sister, Pearl Klein of Poughkeepsie, N.Y.