Vol. 2, No. 8

Published by Land Equality And Freedom

October, 1976

Site Value Tax Inspires Nationwide Action



A shot of a few of the interested diners at annual banquet in San Francisco, July 3rd. Inset: Newly elected Board member Prof. Arthur Becker explains the economics of cost-push inflation.

Agricultural Land Reform Conference in Fresno - October 15 & 16

A conference on agricultural land reform will be held Friday and Saturday, October 15 and 16, at the Bethel Lutheran Church, 187 North Broadway, in Fresno, California. It is sponsored by the California Food Policy Coalition.

The conference will bring together public officials, academic humanists, and a broad spectrum of people related to land and food issues. The Friday morning sessions will include panels on "International and Third World Perspectives on Land Use," and "Land Ownership Patterns in the United States and California." The Friday afternoon session will include issue-oriented workshops, to determine values and criteria for land use policy.

The Saturday morning session will offer an optional bus tour to the Westlands Water District, and action workshops, with the title, "Ap-

proaches to Agricultural Land Policy Implementation."

Those interested are asked to contact, by October 8 if possible:

Mack Warner, Chairperson

Land and the Human Community Conference

American Friends Service Committee

2160 Lake Street

San Francisco, Ca. 94121.

There is a registration fee of \$5. Checks should be made payable to California Food Policy Coalition. Please specify whether you wish assistance with housing in a private home for Thursday and Friday evening, and meals for Friday noon, Friday evening, and Saturday noon. Meals are \$1 apiece.

Conference participants may bring literature to display, and a film or slides for showing on Saturday evening.

Progress Encouraging

The concept of raising public revenue from a levy on community-created land values is becoming increasing popular across the country. Below are just some of the areas in which the idea is spurring action.

District of Columbia

Two years ago, in September, 1974, the President signed into law the Rees bill (Public Law 93-407), providing for the District of Columbia City Council to establish tax incentives for rehabilitating existing structures and for new construction. These incentives "may include, but are not limited to --(1) establishing different tax rates for land and for improvements thereon."

LEAFer Walter Rybeck was a significant factor in this development, and, through the League for Urban Land Conservation, has been playing a very active role in ongoing hearings before, and consideration by the D.C. City Council of establishing differential tax rates on land and buildings.

Rybeck presented testimony and data on the site value tax to the City Council on July 7. The Council asked its own research and taxation officials to do research, with the result that a new, updated, and official study reveals tax burden shifts that are generally supportive of results claimed by Rybeck and his group.

In addition, the League for Urban Land Conservation has recently met with the League of Women Voters, the Advisory Commission in Intergovernmental Relations, the Metropolitan Washington Planning and Housing Assn., and the Federal City Council (an organization of leading businessmen). Rybeck's group has been asked by the D.C. Commission for Tax Revision—appointed to review the entire tax structure of the District from both the revenue and

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Editorial

What Leaf Is and Can Be

LEAF is a membership, action organization. Both are important. We have said before that LEAF is its members. This is true. They can have whatever kind of organization they want. But most join because they want action—action for economic freedom and justice, in our relationships to nature, and to our fellow man. Our ideals go far beyond mere property tax reform.

This issue is teeming with reports of action, all around the country. There is this action because LEAF members and friends are doing something. Reports of their activities are exciting! Yet many members and potential members are not involved in this action, either because of lack of proximity, or perhaps because of a sense of frustration, or not knowing how to make one's influence felt.

Henry George said, "Let no man imagine he has no influence. Whoever he may be, and wherever he may be placed, the man who thinks becomes a light and a power." LEAF members are thinkers. They can make their influence felt by becoming and staying active. If there is no LEAF branch in your area, why not start one? Just two or three persons can start a steering committee. The results can be enormous. National headquarters cannot do it all. We offer back-up support, literature, suggestions. Write to us. Then roll up your sleeves and become involved. At almost every local level, not to mention state and national, there is an opportunity to apply our principles. You'll be glad you became involved!

Letters to the Editor

Dear Editor:

I'd sure like to know who orchestrated the one thousand angry property owners who protested taxes in Los Angeles August 10th [story in September NEW LEAF] and how [County Assessor] Watson gets away with saying he has been investigated three times and comes up with a clean bill of health. I didn't regard the underassessment of Ronald Reagan's Malibu Hills property as a clean bill of health and he sure got nailed for that.

I wonder if the NEW LEAF couldn't add light to these heated deliberations by bringing out points like that. In addition it would be useful to analyze the budget rather than giving too much weight to misguided people like Linda Cooper who wants to solve the problem by cutting salaries. You could probably save a lot more by stopping the City from subsidizing land speculators at the fringes in various places.

Analyze, elevate--I don't think the kind of confrontation described in the September issue will ever get anywhere.

Mason Gaffney

Editor's note: We understand that Los Angeles LEAFer Stanley Sapiro had a big part in exposing the underassessment of Reagan's Malibu ranch.

Dear Editor:

I am of the opinion that we can advance our cause through the use of talk shows that are on radio. I have particularly in mind KFI, 640 kc., 50,000 watts on the AM band. Hosted by Mr. Hilly Rose, 8 p.m. till midnight, at which time Mr. Ron McCoy takes over till 5 a.m. The programs are primarily oriented toward politics.

On September 1, 9 p.m., Mr. Rose was successful in getting together Phil Watson [Los Angeles County Assessor], Howard Javitts, and Paul Grant (Peoples Advocate organizer). These three men are each working on a "property tax initiative." Mr. Watson cancelled a speech to a realtors group, Mr. Grant flew down from the San Francisco Bay area, and Mr. Javitts cancelled a program he had planned. . . It looks like they'll get together on the [one, not three separate] initiative, and it will probably succeed in its passage.

The only advantage I can see is that limiting of the amount of tax dollars is based on the <u>market</u> value (100%) of the "property" being appraised. Therefore the maximum tax dollar can only be obtained by the highest appraised value...

I see a fine possibility of getting some much needed publicity for our philosophy by LEAFers calling in to this program. And if Mr. Rose gets calls from San Diego, L.A., San Francisco, Boron, and some of our neighboring states (Oregon, Utah, Ariz., etc.), we may pick up a few new members, if not a whole "new" movement.

Clarence Burger

LEAF TO HAVE BOOTH AT NOVEMBER CONVENTION OF NATIONAL LEAGUE OF CITIES IN DENVER

LEAF will have a display booth, No. 429, at the 1976 Congress of Cities and Exposition, to be held at the Denver Convention Complex on November 28, 29, and 30. LEAFer Earl Hanson, of Cedar City, Utah, will be in charge. Colorado LEAFers and friends are being invited to participate.

More details will be given, as plans unfold.

Site Value Tax

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spending sides--to work closely with them on possible property tax revisions and analyses.

Pennsylvania

Pittsburgh and Scranton, Pennsylvania, classified as "cities of the 2nd class," have had the "graded tax" on real property for over 50 years. The current rate on land is double that on buildings. In the decade of the 1950's, enabling legislation was passed, permitting third class cities (all the remaining cities in the State except Philadelphia) to adopt a graded property tax, including the possibility of removing taxes on improvements altogether. Within the last year Harrisburg, the capital, adopted a differential tax rate on land and buildings.

LEAF's Vice-President, Dr. Steven Cord, who teaches at one of Pennsylvania's State universities, has been active in supplying information and data to other cities considering adopting a graded tax.

As yet, however, no other local government body (county or school district) has succeeded in levying differential taxes on land and buildings. However, through the work of Dr. Cord, the Harrisburg School Board recently adopted a graded tax: 35 mills on land and 27 mills on buildings, to start. Their solicitor, though, gave the opinion that this was not legal; that the State Legislature would have to grant them the power to do this.

Such legislation was not long in being introduced. Senate Bills No. 1491-1497 are currently being considered by the Senate Committee on Local Government. Cord says that, while the bills are favorably thought of, the chances of their being passed at this legislative session are not good. But he has confidence in their

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Site Value Tax

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Montana

LEAFer Russell Conklin, currently County Auditor of Cascade County, and formerly a member of the State Legislature, informs us that Montana adopted a new constitution about three years ago, at which Arlyn Reichert, a friend of LEAF, was responsible for the insertion of a clause in the new Constitution giving the Legislature the authority to pass a law permitting different rates of taxation on different classes of property.

This power has never been implemented, but Conklin plans to submit a bill soon permitting local taxing units (cities, counties, and schools) to levy different rates of tax on land and improvements. Governor Judge has said that, if such a law is passed, he will sign it.

California

LEAF Advisory Council member, Senator Albert S. Rodda of Sacramento, plans to introduce a constitutional amendment providing for land value taxation in California early in the 1977 session of the Legislature. Rodda looks forward to cooperation from interested parties, in connection with critical hearings before the Senate Revenue and Taxation Committee.

Colorado

Recent experience with an attempted statewide initiative, providing for the elimination of taxation on improvements, was described in the last (September) issue of the NEW LEAF. LEAFer and Advisory Council Member Professor James Busey tells of a plan to conduct another such campaign in 1978, but with more thorough preparation and base-building. Dr. Busey said:

"The actual campaign for adoption of our plan, assuming we get the required signatures and win all the legal battles, will be a cinch. We anticipate getting plenty of public support and securing an affirmative vote at the ballot box. This would

be in November, 1978."

SACRAMENTO BRANCH ACTIVITY

The Sacramento branch of LEAF and the Henry George School cosponsored a public meeting on Sept. 29 with Judge Larry Karlton speaking.

A meeting on the Ballot Propositions will be held on October 20, with a presentation by the League of Women Voters.



During a break in the Convention, July 4th, Keith Roberts (right) makes a point. Others, L. to R.: Weld Carter, Bob Scrofani, and Janet Terry.

Geo. Washington Was Land Speculator

George Washington had quite an eye for the business of acquiring land for speculation, as is revealed in a letter he wrote on September 21, 1767, to William Crawford. This concerned the opening of Rights to land within the Pennsylvania Line.

"I desire a favor of you, to look me out a tract of about 1500, 2000 or more acres. . . It will be easy for you to conceive that ordinary, or even middling land would never answer my purpose or expectations. . . A tract to please me must be rich and if possible good and level. Could such a piece of land as this be found, you would do me a singular favor in falling upon some method to secure it immediately from the attempts of any other, as nothing is more certain than that the lands cannot remain ungranted when once it is known that Rights are to be had for them. . .

"It is possible . . . that Pennsylvania Customs will not admit so large a quantity of land as I require, to be entered together. If so, this may possibly be evaded by making several entries to the same amount if the expense of doing which is not too

"Any person therefore who neglects the present opportunity of hunting out good lands and in some measure marking and distinguishing them for their own (in order to keep others from settling them) will never regain it...

"By this time it may be easy for vou to discover, that my Plan is to secure a good deal of land. You will consequently come in for a very handsome quantity; and as you will obtain it without any costs or expenses, I am in hopes you will be encouraged to begin the search in time. I would choose if it were practicable to get pretty large tracts together; and it might be desirable to have them as near your settlement, or Fort Pitt, as we could get them good...

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How to Join

It's simple, just check the membership level you desire and fill in the form below. Send it to LEAF's national headquarters or turn it into vour local branch

Membership Form	
You can count on me as a LEAF member at the level checked below:	
 □ Regular \$15 Yearly □ Sustaining (\$5. monthly) \$60. Yearly □ Contributing (\$10 monthly) \$120. Yearly 	□ Friend of LEAF □ Contribution \$ □ Check Enclosed □ Bill Me
Name:	Branch:
Address:	
City:	State:Zip:

Branch News

Cedar City, Utah

The Cedar City branch of LEAF resumed its breakfast meetings, with the first on September 17.

Earl Hanson, secretary of the steering committee, distributed LEAF literature and made a brief presentation regarding taxing land values and untaxing buildings at a meeting on Sept. 15th of the Utah State Legislature's Revenue and Taxation Committee.

Mr. Hanson drafted a resolution, which was passed unanimously by the Cedar City Chamber of Commerce, which read in part:

"Whereas underassessment of land values, other than agricultural, is still substantial, be it resolved. . . that the County Assessor be urged to increase property assessments in 1977 by at least 10% over 1976 assessments for all County real property. . .; exclusive of buildings, improvements and agricultural land assessed under the Farmland Assessment Act of 1969. The effect of this change would be a small increase in land value taxes (other than farmland) and a small decrease in the tax on farmland, buildings and improvements."

San Diego

The San Diego branch of LEAF hopes to make "Common Sense" work. That is, the tabloid bearing the name of Tom Paine's original brainchild. The paper, with a bicentennial flavor as if fresh off the press in 1776, is being distributed to a number of homes in San Diego, as the initial salvo in the projected initiative to change the City Charter, to require the City to lease, not sell City-owned land.

The headline article, "Thomas Jefferson Stresses Land and Em-

ployment," contains some cogent quotations from the architect of the Declaration of Independence. Included are the following:

"As yet our manufacturers are as much at their ease, independent and moral, as our agricultural inhabitants, and they will continue so as long as there are vacant lands for them to resort to; because whenever it shall be attempted by the other classes to reduce them to the minimum of subsistence, they will quit their trades and go to laboring the earth...

"I set out on this ground which I suppose to be self-evident, that the earth belongs in usufruct to the living; that the dead have neither powers nor rights over it...

"Whenever there is in any country uncultivated lands and unemployed poor, it is clear that the laws of property have been so far extended as to violate natural rights. The earth is given as a common stock for man to labor and live on."

Last spring San Diego City Councilman Floyd Morrow (Leaf's Board Chairman) proposed to the City Council the charter amendment that Common Sense is now promoting as an initiative. The Council voted to place this measure on the June, 1976 ballot.

There followed some of the heaviest, most intense, behind-the-scenes lobbying ever seen in City Hall, led by speculative landholding interests. Two weeks later the City Council voted by 5 to 4 to reverse its position and not put this measure on the ballot.

Santa Cruz, Calif.

A recent communication from Bob Colonna says: "The Santa Cruz branch of LEAF has been actively supporting the cause of land-value taxation by initiating a sales ratio study of Santa Cruz County in November of 1975. The events since that time have instigated the local Board of Supervisors to establish a government task force to investigate the practices of the assessor's office. The Santa Cruz study indicated that assessments lacked uniformity in the ratio of assessments between vacant land and improved property."

George Washington

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"I would recommend it to you to keep this whole matter a profound secret, or trust it only with those in whom you can confide and who can assist you in bringing it to bear by their discoveries of land. This advice proceeds from several very good reasons. In the first place because I might be censured for the opinion I have given in respect to the King's Proclamation. And then if the scheme I am now proposing to you was known, it might give the alarm to others, and by putting them upon a plan of the same nature (before we could lay a proper foundation for success ourselves) set the different interests a clashing and probably in the end overturn the whole all, which may be avoided by a silent management and the operation snugly carried on by you under the pretense of hunting other game, which you may I presume effectually do at the same time you are in pursuit of land. . . When the land is fully discovered, advise me of it, and if there appears but a bare possibility of succeeding any time hence, I will have the lands immediately surveyed to keep others off, and leave the rest to time and my own assiduity to accomplish."

--from The American Revolution, 1763-1783, ed. by Richard B. Morris.

THE NEW LEAF

Published monthly by Land Equality And Freedom 454 Mission Valley Center West San Diego, Calif. 92108

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