California HOMBOWNBR

June 1967 twenty cents

The Ravaging of MADERA Page 4 county read how farm-land is turned into woste-land





LESS TAXES, NOT OTHER TAXES

6964 OR



HOMEOWNERS

Nebraska's Property Tax

By Jesse Glau

Nebraska received about 13 per cent of its state revenue from the property tax. THIS TAX WAS REPEALED. In California, none of the state's revenue is from property. Local governments and schools are still supported by the property tax in Nebraska just like you do in

Nebraska assesses property at 35 per cent of actual value and the total levy is about \$10 California.

per \$100 of assessed valuation. The landowners and sluml ords succeded in getting a referendum passed in 1966 which repealed the state property tax. This had followed a referendum by the businessmen and homeowners a year earlier which had repealed a sales and income tax measure. So, because everyone wanted to "shift" the tax to someone else, Nebraska wound up with a 21/2 per cent sales tax and a new personal income tax to be a percentage of the taxpayer's federal income

Legislators insisted that Nebraska was in dire straits, that a fiscal crisis was at hand, although Nebraska had always received much of her income from gasoline taxes and federal funds. There are sizeable taxes on cigarettes and liquor, plus other taxes, fees and tuitions.

After the sales tax will have been in operation for a year and a half it will be cut back to 2 per cent. The 1969 cut-back "would give the people a feeling that the Legislature was trying to spend the money economically, said State Senator Lester Harsh of Bartley, Neb-Senator Sam Klaver of Omaha attempted to

give exemption to welfare recipients but was raska. turned down. Senator James Weldron of Call-क्षिति स्वयंत्रास्य स्थितास्य अने स्थेतः अन्यस्य देवः । अन्यस्य स्थाप्तान्त्रस्य स्थाप्तान्त्रस्य स्थाप्तान्त् स्थापितस्य स्थापन्त्रस्य स्थापन्त्रस्य अने स्थापन्तः अन्यस्य देवः ।

Jesse Glau has been a Nebras. ka farmer for many years and is active in his home area. He is ion the Farmers Advisory Board and the Board of Directors of his community hospital.

away attempted to increase the food tax rebate from \$6. to \$8. per year and exempt water, light, gas and telephone bills, saying "The state should not tax the necessities of life." This was also rejected by legislators bent on, as Omaha Senator Henry F. Pedersen said, "Let's tax everyone something."

Eliminated in separate actions by the Nebraska Unicameral Legislature were taxes on intangible property such as stocks, bonds and cash, which brought in about \$10 million per year, a household goods tax which brought about \$5.8 million per year, and two head taxes which grossed about \$3 million per year. Of the revenue eliminated, approximately \$14 million has been going to cities, counties and school districts. A bill to reimburse them is So, Nebraska joins the so-called progressscheduled soon.

ive states, and now they too will collect more taxes from homeowners, business and farmer via the sales tax and income tax route.

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The Ravaging of Madera County_

By Jack W. Schmitz, Jr. County Supervisor



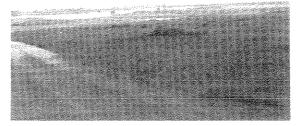
J.W. Schmitz, Ir.

Progress?!! - 15,461 acres in subdivisions - 10,846 lots - Any County in California would be proud to make this statement, but let's look a little deeper into the situation. A recent land use survey revealed that only 10.02% of these lots have a house on them. This leaves a whopping 89.98% vacant and undeveloped and these subdivisions are varied in age from 2 years to 10 years old. Nearly all lots have been sold, "SMALL DOWN" "A LITTLE PER MONTH" to people in the Metropolitan areas of California. Hawaii, Hong Kong, Phillipines, Chicago and other places far removed from Madera County. These lots are scattered over the center third of our county exemplifying the urban sprawl concept to its fullest. On a recent inspection trip a \$30,000.00 school bus was observed hauting one child home to a subdivision home 9 miles from school. Another \$30,000.00 bus was seen hauting 2 children to a subdivision home 5 miles from school. The schools incidentally are city schools and there are very few homes between the subdivision and school. The cost to county government has not been calculated but the miles of roads need inspecting, improvements need to be maintained, planning staff increased as well as recorders, assessors, tax collectors, health departments and other departments have to be enlarged to serve these areas.

PLANNED COMMUNITIES

The bomes in these areas in most instances were built by the promoter to impress the "victims" with the progress in these "planned communities". In my opinion, the communities were planned with one thing in mind, to chop up agricultural land, a valuable resource, sell it and reup fantastic profits from the victims plus interest. A personal survey of lots sold in one such 1000 acre subdivision indicated residential lots selling for \$3500,00 per acre had an estimated cost of land and improvements at \$290.00 per acre. Without a doubt, the promoters of our subdivided wastelands have made fortunes but none of the fortunes have remained in Madera County We can point to a dam built by the State of California costing about \$500 000,00 giving us Lake Madera During the winter months and during the spring. it does have water, but during the long but summer, it dries up. The real value of this so called lake seems to have been reaped by the developer in informing the victims of its presence and the value of owning a lot near "beautiful" Lake Madera.

Each tract seems to have its pie in the sky



Madera $t_{\rm coll} k_{\rm col}$ soon to be dry for the long hot summer months ahead

attractions. Another promoter advertised his 1000 acre tract as having a Lake with 18 miles of shore line. This shoreline being the banks of Dry Creek within the tract. The creek derives its name from the fact it is dry 85% of the year. The unfortunate investors or victims are going to find it exceedingly hard to break even on their investment, let alone double or triple their money in a short time, as the pitch goes. The value of these investments will always be limited by the nature of the subdivision, namely that of residential use.

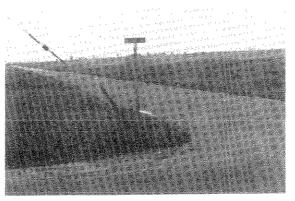
Most of the homes in the subdivisions were built by the promoters. For those who looked at their investment before they invested (many bought sight unseen) saw a house or two built or being built during the promotion period. The illusion was that some investors were already building which would indicate the development is off to a good start, and sure enough the lot values will double and triple in a very short time. During the promotion period, some disillusioned buyers had their "For Sale, by Owner," signs removed by someone suspected of being interested in preserving the illusion that all investors were satisfied, others realizing their mistake, simply wanted to stop paying for their lot but were informed by their attorney to keep paying at all cost because the wording in the contract would allow the promoter to get a deficiency judgement against the purchaser and require payment to be made for the lot from any money whether it be savings, carnings, home, bonds, or whatever the purchaser owned.

BOOM FOR MADERA

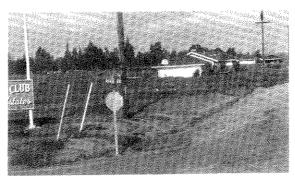
How this all got started is rather a paradox. Madera County, a small agricultural county, laboring under a low economic tax base was offered their "pie in the sky", 80 acres subdivided north of town. The promise of industry, people and commerce made eyes light up in County Government and our community. As that first tract sold like hot cakes, others followed, 15,461 acres was the latest count. 15,461 acres no longer producing grain or pasture for our economy. 15,461 acres responsible for serious dissension on the Board of Supervisors. 15,461 acres of under assessed lots that are costing. Madera County Government untild

ABOUT THE AUTHOR

The Schmitz family has been in Madera County ever since it has been there. They have always been interested in, and a part of, the progress in the County. Schmitz is a member of Rotary International, Elks, and has done his stint in P.T.A. and Hischool Parent Council. He is a member of the Madera County Farm Bureau, and served us president for two years. For many years he was a member of the County Planning Commission, and was chairman for four years. At the present time he is serving his second term as County Supervisor, having won relection by a 70% majority in June, 1966. Jack and his wife Betty have two teenagers, John, 19, who is a Sophomore at Fresno State College, and Sue, 17, a senior at Madera High.



Madera acres, after 10 years of progress.



Madeia Country Clob Estates: These few homes are the extent of the progress in this subdivision. Across the succei from these homes, the fors are adjacent to a railroad, which certainly was not mentioned in the promised research.

taxes to serve these tracts. 15.461 acres producing many disillusioned people that feel Madera County somehow is to blame for their worthless investment. The obvious question is "Why didn't someone stop it?" Well, the Board of Supervisors that is responsible for setting subdivision standards were patronized, wined, dined, given tickets to ball games and subjected to many other "friendly gestures" and at the same time were "sold" on the necessity for our county to "progress" in this manner. Some along with other self-serving real estate people in our community still profess that this is "real progress" and we should welcome substandard development of our land resources.

BRAKES APPLIED

The fight is still going on although Madera County is now preserving its agricultural land for agricultural crops when the East Side Canal is built. A water system with fire hydrants and an adequate water supply and a sewer system is required now in our valley subdivisions along with high standard roads, but, the mountain area needs the sewer requirement badly—and which is not yet mandatory, to prevent stream pollution. A policy of "need" in an area should be exercised to keep population concentrated in areas already offering county services to its people—and—to cut out the "urban sprawl" concept.

MAINTENANCE DISTRICTS

The use of maintenance districts to maintain roads, water and sewer systems at the expense of the investors must be continued to protect the total property tax payer. The Board of Supervisors have asked the legislature to make a change in the streets and Highway code to allow assessments in these special districts to be on "Land only" like many other special districts. This was prompted by an obvious under-assessment of undeveloped lots in relation to the homes built in these areas. In some districts where speculators, or "the bad guys", pay \$16.00 per year surtax on an undeveloped lot, the homeowner, or "the good guy", must pay as much as \$185.00. If this mandate in the



This represents a street in the Valley Lake Ranchos. The subdivision has been sold-out for more than a year.

law of "land and improvements" is continued, it obviously will be a serious deterrent to any future building in these vacant subdivisions.

VACANT LOTS UNDERASSESSED

It is the opinion of this writer that the assessments on these lots are woefully low. Considered market value is often 25% of the purchase price, an obvious violation of "cash value" concept. These lots sell like hot cakes and those very sales should be the indication of values. There is no legitimate excuse for the assessor to have any discretion of. "a little less". Whatever assessment is lost in this area, other local sources must make up the difference, causing an additional burden on the already over-burdened property tax payer, the homeowner, farmer and businessman.

PROGRESS WILL COME

The future of Madera County must be protected from these practices. When growth and progress come, it will come from within. Let the self-serving, get-rich-quick artist reap their barvest elsewhere.



Report from

By Meghan Taylor

SACRAMEN70

To be or not to be.....100% assessment.... that is still the big question in Sacramento County. It will be decided by the Supreme Court when it sits in Los Angeles June 5 to 9.

Dr. Irene Hickman, Sacramento county assessor, caught the attention of the State of California several months ago when she insisted she would carry out her campaign promises to assess all land in Sacramento County at 100% of market value, as provided for in Article XI, Sec. 12, of the Constitution.

Recently, a law was passed, AB80, which provided that assessments be equalized between 20 and 25 per cent during the next five years, bringing all assessments to 25% at the end of the next five years. This, said Dr. Hickman's opponents, is the law, and she must follow it. She contends, on the other hand, that the law is unconstitutional, in that it goes against the specific wording of the Constitution, "All property subject to taxation shall be assessed for taxation at its full cash value."

Her opponents concede this is what the words say all right, but that isn't what they mean.

To underscore their point, and to prevent her carrying out her intention, suit was brought against her by the County of Sacramento, the Board of Supervisors, Elk Grove Unified School District, San Juan Unified School District and Los Rios College District. These groups were joined in their endeavors by the City of Sacramento, and the Board of Emplicit

The Court's Friend is arguing that neither the authors nor the voters intended any change in assessment procedures when the Riley-Stewart plan, the full value assessment provision, was voted on, back in 1933.

They said firmly, "It seems highly unlikely that such a change would have been attempted without extensive argument and discussion..."

However, on May 17, 1933, the California Assembly, with the Senate concurring, specifically directed amicus curiae to attend public meetings throughout the state to inform the voters about the plan! As follows:

"Whereas, it is of vital importance that the people of the state have full opportunity to acquaint themselves with such proposal within the next forty-five days, now, therefore. The Legislature do hereby request the State Controller and the members of the State Board of Equalization and their respective staff to arrange for and attend public meetings throughout the state during the period preceeding such special election for the purpose of then and there explaining to the people the proposals involved in said Senate Constitutional Amendment No. 30 and of answering such questions as may be raised pertaining thereto."

At the same time, local papers in the State carried stories clearly outlining arguments, pro and con, concerning the bill. In the San Francisco Examiner of June 9, 1933 41.

It is vitally important to the welfare of every taxpayer, therefore, that the measure be clearly understood, and that the voters be given an opportunity to familiarize themselves with its provisions."

The Los Angeles Times also published a series of articles, pro and con, about the proposed amendment.

The Board of Equalization has not disavowed the efficacy of 100% assessment, they simply feel it is unfair to one county when other counties are assessed as low as 18.1%. In a letter to Henry B. Cramer, of the Incentive Taxation Committee. John W. Lynch, of the State Board of Equalization, said, "It is my personal feelings that the fairest assessment is 100% because this allows only a difference in opinion as to value and does not permit the assessor to juggle assessment figures in the manner disclosed by our recent assessor scandals."

In the face of this, it is hard to believe he could continue presumably with a straight face, to say...obviously referring to Dr. Hickman, "It is amazing that in our State one assessor can upset the laws and customs of the State by his or her action. In a democracy, no one is supposed to have this power."

Dr. Hickman's opponents have used as one of their arguments the contention that the average ratio of Sacramento County was 23.3 percent in 1966. The fallacy in this argument lies in the simplified example that if there were only two taxpayers in Sacramento County, one of whom had been exempted by the assessor, the other taxpayer could be assessed at 46.6 per cent, and the uniform average would still be 23.3 per cent.

Nowhere, however, have her opponents stated that fractional assessment is a good thing, only that it's always been done, and should continue to be done for that self perpetuating reason.

They cry continually about the inequities that will be brought about as a result of raising the assessment ratio. They are coolly ignoring.

however, a gross inequity that is perpetuated each election time as a result of the fractional assessment. In the Water District law, it says, All of the land shall be assessed at its full cash value," and the assessment book must contain the "cash value of the land." Under this same law, it is provided, "The voting rights are allocated on the basis of value...one vote to one dollar, and the value is based on the district assessment."

The Irrigation District also provides that "All of the land shall be assessed at its full cash value...."

Further evidence that the opposition is standing on shaky ground, and is aware of it, is offered by the fact that twelve pages of their brief, presented to the Supreme Court, was copied word for word from a previous case, Michels vs. Watson, presented in 1964. It takes something away from the spontaniety of their argument.

Even the Veteran's rights have been brought into this case, which already has so many red herrings they could set up shop as a fish market on the side.

It would be true that a lot of veterans would lose their exemptions if assessing for the purpose of taxation were the same as assessing for the purpose of granting veteran's exemptions. To oversimplify the law as it now stands, simply note that the Attorney General says in an opinion issued March 21, 1967, that it may well be that the veteran's exemption ought to be administered upon the basis of some exact fraction of full cash value; yet, nonetheless, property must be assessed for purposes of taxation at its full cash value.

Veterans may be assessed at any fraction between 20 and 25 per cent that pleases an assessor, which means that from county to county veterans are treated unequally, as a quick look at their respective tax bills would assure them. The same wouldn't be true if assessments were

equal throughout the state.

Another interesting sidelight is that although the City of Sacramento has joined in this suit against Doctor Hickman, the City Charter, section 84, requires that the assessor shall assess property at full cash value.

In the meantime, to further dramatize the need for tax reform in the State of California, Dr. Hickman coolly said if she were restrained from assessing at 100%, she would abide by AB80, and assess at 20% and demonstrate what real tax chaos could be.

The Legislature immediately went into motion, and recently a law was passed strengthening AB80, in that assessors may only strive toward the 25% mark, and may not assess at less than the rate they have been using in their own county.

That would underscore, if anything, Dr. Hickman's repeated contention that if 100% should bring about inequities in one area or another, the Legislature could, and she had faith it would, remedy them speedily. They have certainly proved

they can move when they want to.

Then on April 26, Dr. Hickman petitioned the Board of Supervisors to grant her an extention of 30 days to prepare her tax roll, in order to wait for the Supreme Court ruling. If the ruling has not come in at the end of that time, she said, she would go ahead and assess at 100%. The Supervisors took her request under advisement.

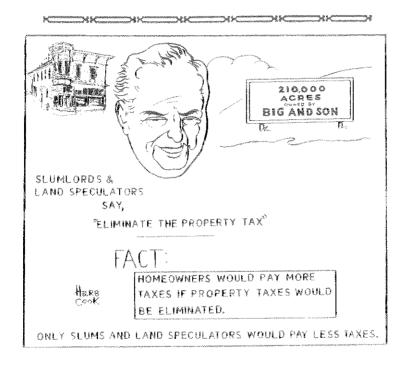
Dr. Hickman's attorney, Bill West, filed a new brief Monday, May 1.

The final, and one very important, sidelight in this situation is that Senator Randolph Collier has introduced a bill, SB629, which would recind AB80, and take away even some controls that existed many years prior to AB80.

It's interesting that after all the good AB80 is supposed to do, there should so soon be a bill to get rid of it.

So at any rate, watch your newspaper and find out if the Supreme Court feels that the constitution is unconstitutional.







'assessment reform' mayor re-elected

By Michele Hamilton Greenhill

When you are elected four times to the office of Mayor you must have some pretty good ideas about running a city. JAMES CLARK-SON, now on his fourth term as Mayor of Southfield, Michigan, says he likes their city charter which prevents the Mayor and City Council from working too closely. "It prevents collusion," he says. Rather than blame the charter for not allowing him to reform bad assessment policies, CAARKSON has rushed in where angels feared to tread.

The first thing Clarkson did was demand a complete re-assessment of the city by an outside appraisal firm. Then he announced that all property would be assessed at the same ratio to market value, no more of the high assessments on homeowners and businessmen and low assessments on prime vacant land. Soon, Southfield led eight other suburbs of Detroit in savings on city, county and school taxes of homeowners and businessmen. The \$7 million picked up from idle valuable land gave other property owners some tax relief. "Equal assessments more correctly distributes



the property tax, and does not overburden the homeowner," said Clarkson.

"There is very little valuable land in Southfield which is not put to productive use, we have no room in our city for vacant or poorly used land. Unlike the decaying hearts of most cities where their Main Streets have turned into slum buildings, ane level parking lots and old frame houses.

"Every city must continue to be modern and not be afraid of innovations," continued Clarkson, "cities should not place a greater emphasis on vested interests than on the health and growth of the city."

CLARKSON was soon labeled 'outspoken and controversial' by those opposing his reform policies. His main arguement has been that as long as valuable sites are not paying their fair share of the taxes, they will not be developed, "If prime locations sit vacant, they play havoc with good planning and the city will not develop properly," Clarkson said.

CLARKSON APPOINTS TED GWARTNEY ASSESSOR of SOUTHFIELD

Ted Gwartney, former Real Property Appraiser for the County of Sacramento, was ap-



JAMES CLARKSON, recently re-elected to his fourth term as Mayor of Southfield, Michigan, will visit California the week of June 26 for speaking engagements in Sacramento, San Francisco, San Diego and to TOWN HALL in Los Angeles.

pointed Assessor for the City of Southfield by Mayor Clarkson, with approval of the City Council.

Gwartney received his Bachelor of Science degree at San Diego State College and his certificate in Real Estate at the University of Caiifornia at Los Angeles.

Gwartney has been on the staff of Sacramento County's Dr. Irene Hickman, (100percent assessor) and agrees completely with her stand to assess according to the law. Prior to going to Sacramento, he was an appraiser for a Los Angeles Savings and Loan firm. The 26 year old assessor will be the youngest in the

nation, but has picked up much of the fire from his most recent boss, Dr. Hickman. He intends to continue the policies of the Mayor and the requirements of the law to assess all property for its highest and best use.

While in Los Angeles, Gwartney was on the speakers bureau of STATEWIDE HOMEOWNERS ASSOCIATION. Gwartney and Clarkson will make a fine team. We only wish that Oakland, Los Angeles, San Francisco and San Diego had such teams. 'They might revitalize their their Downtown properties A la Southfield, instead of A la Federal Orban Renewal.

End

Wadie Deddeh Introduces HOMEOWNERS 'TAX REFORM'

Ky John Vagy

A measure, ACA-63, which is called 'Home-owners tax reform bill', by the author was introduced in Assembly. The author, Wadie P. Deddeh, D.Chula Vista, calls his Constitutional Amendment a Homeowner's bill because it would provide property tax relief for homeowners without increasing other taxes which homeowners pay. Most of the present proposals for property tax relief do not give overall tax relief to homeowners, they merely shift a small portion of property taxes to a greater share of other taxes which homeowners pay.

It is the opinion of Assemblyman Deddeh, as Statewide Humenware's research has revealed, that if property taxes are reduced, and the loss is shifted to consumers in the forms of sales taxes, eigerette taxes, gasoline taxes, income taxes or utility taxes, the hameware will pay a greater share than if the tax was collected from property. This is true, even though proponents of consumer taxes say the broader base of consumer taxes say the broader base of consumer taxes spreads the tax base more excelly. Proponents of consumer taxes are usually large land speculators or owners of slum property in the hearts of our metropolitan areas, on the most valuable sites, or their representatives.

PROPERTY TAX IS A GOOD TAX

The property tax is the tax which local officials fear most. If all local revenue was collected from local property taxes, cost of services would reduce drastically. The one tax that they have to increase above all others is the property tax. Officials think nothing of wasting millions handed down from the state or federal governments. Budget increases are

common even though they hoast that tax rates have not gone up, or that they have only gone up slightly. They never take into account that homeowners are also paying the state and federal taxes. There is a valid reason for their attitude, how many marches have you seen to the State Capital protesting the sales tax? Not very many, if any at all. No one gets a single sales tax hill once a year, even though the sales taxes amounted to \$76.00 per capita or \$301.00 for a family of four. A one cent increase, which is proposed would increase that to \$380.00 for a family of four.

How about the cigarette tax, ever hear of a protest march against it? Yet, one carton a week pays \$26.00 per year in taxes to the state and \$11.60 to the federal government, or \$67.60 per year, and no protests. The tax on gasoline is 11 cents per gallon, so if the average worker uses 15 gallons per week to drive to and from work and very little around town driving his taxes on gasoline to the state and federal governments amount to \$79.60 per year. If the little wife or the teen-aged child also have their wheels for transportation that figure can double and truple, still, no protest marches.

KASY COME, KASY CO.

Some say that bidden taxes and other piecemeal collections are the best ways to collect taxes. Others, with Gay, Reagan and Senator Hugh Burns among them, say taxes should hart. They say people should be conscious of the taxes they are paying and the amount they have during the year. Let's not kid ourselves.

DEDICATED TO HOMEOWNERS CAUSE

Assemblyman Deddeh, whose 77th District is largety populated by homeowners, is well aware of the problems facing homeowners and the overall squeeze of local, state and federal taxes. He knows very well that if homeowners are to get relief on property taxes, they will not benefit if consumer taxes are increased to make it up. His bill, while reducing property taxes for homeowners, will not shift the burden on consumers. Instead, the taxes not paid by homeowners will be shifted to the owners of slums and vacual lots in our core areas and on our Main Streets. Another group that will share in the increased burden making up what homeowners will not pay, are the out-of-town and out-of-state land speculators. There're the people who are told that California, being the fastest growing state, offers the best land investment opportunities in the country. It is pointed out that while the taxes on land are very low, the values are sky-rocketing, due to ther

- Freeways
 Paid for by gasoline taxes.
- University and State College System
 Fand for by sales, cigarette, income
 and other state taxes.
- Defense and Aerospace Jobs
 Paid for by income, excise, liquor and other federal taxes.
- Parks and Recreation Facilities
 Paid for by local, state and federal toxes, of which their land pays very little.
- Free for Colleges
 Paid for by local property taxes, of which their land pays very little.
- Harbors and Coastline
 Pand For by local, state and federal taxes of which their land pays very little.

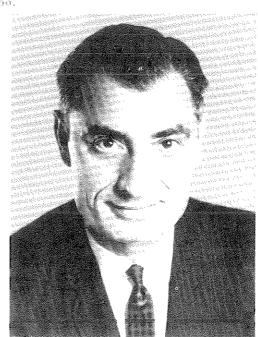
ACA-63 would have the slumfords and the lund speculators pay their fair share of the local property tax burden that is now being paid mostly by homeowners, farmers and businessmen

NO TAXES ON HOME IMPROVEMENTS

Assemblyman Deddeh's bill would make it possible for homeowners to make all the improvements they want, without increasing their taxes for doing so. One of the biggest gripes of homeowners is higher taxes when they add a room, or put up a fence, or remodel the kitchen or bath. And heaven help you if you add a swimming pool.

WOULD EXEMPT ALL IMPROVEMENTS AND PERSONAL PROPERTY

Since Assemblyman Deddeh is just as concerned about the economic climate as he is about the homeowner, his bill would give business and industry a reduction in taxes too.



ASSEMBLYMAN WADGE P.DEDDEH 77th Assembly District

Dedden is of the opinion that California should be able to compete with other industrial states for jobs. Instead of a good reputation for land speculative investments, California should strive for a good reputation for business and industrial investments, they provide jobs. His bill would do just that. No longer would California be at a disadvantage with other states which now do not tax personal property, and those states which do not tax inventories.

Deddeh's bill would exempt all improvements and personal property. It means that a homeowner would not pay taxes on his home, furniture, fence or any other property except land. Likewise, business and industry would not pay taxes on equipment, inventories or machinery. Farmers would not pay any taxes on trees, vines, dams, cows, cattle, house, barn, tractors, fertilizer or any other improvements or personal property.

Only two groups of people would get hurt by ACA-63, slumlords and land speculators. And California will do much better without them.

STATED PURPOSE OF ACA-63

The stated purpose of Assemblyman Deddeh's measure is:

"To increase the responsibility and authority of local government, to attract industry, to give tax relief to home owners, to help eliminate slums and rebuild cities, and to encourage the proper use of farm and urban lands."

Deddeh believes that if slum Lords would be paying the same taxes on their slums as they would if they had decent housing, slums would soon disapear. And without federal urban renewal paying for the clearance.

CREDIT TO THE AMERICAN SYSTEM

Deddeh. 46, was a Southwestern College political science department chairman, and is the only foreign-born American in the California Legislature.

He is the first Iraqui-born American elected

to office anywhere in the U.S.

And Wadic Deddeh is dramatic proof of the tenets he has always, with deep feeling, taught his students: "Despite its obvious imperfections, American democracy works."

To a reporter, the new Assemblyman recently said with evident emotion, "Years ago. Chula Vistans accepted me as a penniless immigrant. Then they adopted me. Now they have honored me by electing me to the state Legislature.

Deddeh knows about deprivation. His mother, now in Detroit, sold her wedding ring to help defray Wadie's expenses at the University of Baghdad as a literature major. He is the eldest of four boys and two girls.

Sponsored by a Detroit cousin, Wadie, at 27, immigrated to the U.S. in 1948. Between then and 1959 when he took a job as a civics teacher at Sweetwater High School, he worked variously as a Detroit grocery store clerk, teacher of Arabic in the Army Language School at Monterey, Calif., and a Detroit grocery store owner.

He believes in the free enterprise system which he hopes his tax program will promote.





We are constantly receiving new plans for changing many things in our government, and for building a better society. Some are based on reform of our economy in the United States. Some mean simply getting out of the city and into some remote area. Other plans include moving outside of the United States and starting a completely new system.

There are the groups that would repeal the tributed back to the users.

18th Amendment. There are those that would The trouble with the work create a third political party. There is at least is that towns are not become group that would like to have a third house be, people are always fix added to the legislature.

is so easy and natural. M

There are libertarians that offer a "positive program for responsible extremists." Their goals include abolition of the income tax, reform of the social security law and reform of the immigration laws. They would also protect the newly emerging nations by terminating financial and military support of the U.N.

The "Lee" plan asks for economic democracy through tax reform. They would limit personal income to \$100,000 per year. They would limit personal wealth to \$1,000,000.

One of the most complete plans for a new society is called the "Mapka Plan." The owner and originator of this plan has devised a voluntary agreement for managing this society, which he calls "Lapta." The planned community will be located in northeast Panama at San Blas Comarca. This location consists of 365 small tropical islands where it "never gets too hot or too cold, and there are no mosquitos, wild animals or snakes." There are mineral resources and unused land, and 20,000 Kuna Indians who have made an agreement with the owner of Mapka to share in the development of the resources of the country. Mr. Bill Manning, the originator of Mapka, states, "We only want people who are willing to associate on the basis of mutual advantage and benefit."

Persons of all races and countries who agree

to comply with their requirements and can qualify are welcome. The common language is to be "Esperanto," and all money and official documents are to be printed in that language.

The Mapka Society will print their own money, make their own laws, and grant their own titles to land, which will require that the tax (or "rent") collected from each user of the land be redistributed back to the users.

The trouble with the world, says the Reformer, is that towns are not beautiful when they could be, people are always fighting, when friendship is so easy and natural. Millions are hungry when there are stuffed garbage cans all over the civilized world.

The reformer sets out to right some of these wrongs and comes smack up against vested interests. They might be private industry or complicated government structures, but they all work the same. They have help, tens of thousands of workers, they have money, millions of it, and they have power, all of it.

What really baffles the idealistic reformer is that the world is this way because of freedom. Adults have had the freedom to change the world, and they let it become as it is, now the reformer wants people to use that same freedom to change things. He can only affect change through persuasion and work. Anything stronger than persuasion leads to more dictatorship and monopoly and only leads to more denial of freedom.

There is also the question, what quality of life are we working for? The economic opportunity of life in the United States? The gentle flowering of the Renaissance man in Europe? The mysticism and other-worldliness of the East? There is no doubt that the world is beginning to accept working for incentives, money or goods or wealth of some sort, as preferable to working for the state, feudal lords, landlords or any other idealogy. The problem now, how is everyone going to get his fair share of the worldly goods?

THE COST OF VICTORY

There was a proposal made by Daniel Webster at the outset of the Civil War to buy the slaves from the South and liberate them. This would have cost but a few million compared to almost a billion spent on the war, not to mention the lives lost. It was voted down by Northern legislators.

Now we are in a similar position in Vietnam. A humorist suggested we bire the Mafia to kill the Viet Cong because they have a going rate of about \$500 per man, while we are spending about \$100,000 to kill one man.

Erik Hansch of Oregon suggests that we buy Vietnam and give it to the farmers. Land costs about \$400 per acre. figuring 2.5 million families at four members each, this would cost about \$5 billion to install 10 million people on their own farms. They would soon raise bigger and better crops and wouldn't need our aid and would also give a cold shoulder to communism.

IT'S A MAN'S WORLD?

In a book called "The Male Attitude" by Charles Ferguson we are reminded that men make the rules which govern the use of language and words of killing and conflict rule our lives today. A man goes to work in the "jungle" or "bear pit" and is in danger of being "knifed in the back" while the growth of population is called an explosion." We fight a "War on Poverty" and new medicine is called "fighting the killer microbe."

Words of killing and conquest used constantly serve to keep the primitive side of man aroused. Decision to use the gun instead of words is vested in the hands of men who belong to the gun tradition, men who are accustomed to equate bombing with strength. It is through this language that decisions to make war are presented as if they were the consensus of the total culture, but when are the women allowed their say?

BUDGET BREAKDOWN?

Or. Joseph Haring, economist at Occidental College, has put forth an idea for school budgets which might also apply to all government expenditures. He thinks each program in the schools should have a separate budget accounting for the expenditures only on that program and giving some concrete results.

The taxpayers are tired of being given astronomical budgets with very little dollar breakdown and no accounting for results. They should demand that each government program have some sort of accounting of benefits received for dollars spent. We are constantly being told by Government employees that they should receive wages comparable to private industry. So let them set up the same quality and cost controls used by private industry.

If the product of our present school system is any criterion, we are certainly not getting our money's worth. Or have you heard your children spell lately?

MORE SPRAWL

We received a promotional letter from a real estate "research firm," one of the many who have set up in Southern California to make land speculation a fine art.

This letter quotes the Security Bank Research Department and the Los Angeles County Planning Department as saying the West Valley and Antelope Valley are going to grow even more than they have and that the County Road Department has allocated a substantial portion of their current budget for roads in the area.

Here we have the classic sequence that has

exploited Los Angeles County. The developers want to open up new lands, they get the city to install roads and services, in some cases even a golf course, then they sell the land to speculators who in turn sell it to other speculators. By the time the people are ready to build and live there the prices are sky-high and so are the taxes, to all homeowners in the area.

OVERALL TAX RELIEF NEEDED

We are unalterably opposed to a straight across-the-board reduction of property taxes to any maximum of market value. As we have pointed out repeatedly, the main beneficiaries of such a measure would be large land spectators who would get a clear windfall of cash profits, while most taxing districts would be put into a severe bind. And any offset through higher income taxes or a sales tax would mean no tax relief to most homeowners. The same or even more money would be squeezed out of them

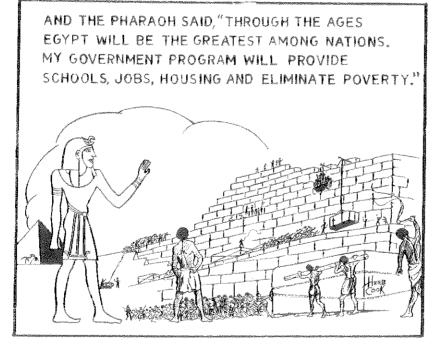
anyway

On the other hand, a shift of property taxes from improvements to land would not mean higher taxes, but a more equitable distribution of the load to those who are able to pay or receive the relevant benefits through tax expenditure. The most desirable solution would be to exempt all improvements from taxation, thus giving our economy a real boost, and at the same time, through higher taxes on land, forestall or inhibit rising prices caused by land and resource speculation in a full employment situation.

We strongly urge all our readers and students of property taxation to study Professor Dick Netzer's book. "The Economics of the Property Tax." especially the chapter on Land Value Taxation. (This book has been published by the Brookings Institute in Washington, D.C., price \$2.50.)

End







homeowners hoodwinked

By George Fisher So. Calif. Taxpayers Council

"ABOLISH THE PROPERTY TAX" appears to be the swan song of the first genuine grass-roots tax protest by homeowners of any magnitude in Los Angeles County. Some of us old-timers had re-kindled our hopes that here at last was a protest movement that might possibly accomplish tax reform.

It is clear that we were a little too starryeyed. The big tax-dodgers seem to have infiltrated our thinking and offered to finance and superintend our destruction from the inside!

They have given us the complete slogan—"ABOLISH PROPERTY TAXES!" (Not "abolish home-owners property taxes," but "abolish all property taxes!") The technique reminds one of the pre-Watson era in Los Angeles County. Assessor Quinn used to appease the complaining homeowner by telling him—"look, we assessed you at only one-fourth of your real value—what are you kicking about!"

And the poor befuddled homeowner would crawl out of the hearing room hurriedly and red-faced — trying to avoid the sneers and jeers of Quinn's skilled sneerers. Today they have dragged in the same technique — give the homeowner a chance to feel he's beating the game — Let him shout a sonorous and pithy slogan!

California homeowners should realize that their state is rich in property, and the taxes on it should pay much of the government's expense. The trick is to get the politically powerful property owners to pay their share. If we can do that our troubles will be over, because at present the homeowners are carrying the load for the big holders of property. Land speculators pay only the property tax. They would be the chief beneficiaries of "ABOLISH THE PROPERTY TAX!"

They are not worried about the consumer taxes which would supplant the property tax - because they don't produce or sell. They pay no sales tax, payroll tax, amusement tax, luxury tax, cigaret tax, or liquor tax - at least not on their holdings.

Slum owners pay only a minimal sales tax, since their slums don't receive much maintenance - that's why they're "slums."

It seems odd that homeowners in Los Angeles County should close their eyes to what is occurring in assessors' offices up and down the state. Don't they see that bribing assessors to lower assessments is the greatest and most spectacular scandal ever to hit the Golden State? Don't they see that we must bring our popular voting strength to bear against this by first of all electing a county auditor whom we can reach at the polls — and in our victory we would build enough prestige to keep the pressure on him to keep functioning for the taxpayers!

Our great weakness, of course, is our lack of a big, powerful citizens' organization to maintain the kind of government we need. We have no political party — no civic group — nothing. If we succeeded in forcing the county to permit an election either for or against an elected auditor-controller, we would incidentally have constructed at least the nucleus of a sound "watch-dog" civic group.

This seems at least a good prospect. Nothing is sure in this crazily imperfect "democracy" of ours. All we can do is try to use our best judgment — and keep out of the crackpot crusades which our enemies have laid down as booby-traps!

Bell Chamber of Commerce hears NAGY

TAXES ARE KEY TO INDUSTRY

John Nagy, president of Statewide Homeowners Association told the Bell Chamber of Commerce how California can become a very attractive state for industry.

He criticized our tax structure which penalizes business and industry, "We must have a tax structure that will compete with other states for industry taxwise.

BELL MUST GROW FROM WITHIN

Nagy pointed to the fact that Bell was surrounded by other cities, so the only way to boost the economy is from within. "Vacant lots on your Main Streets only hinder progress, and vitality," he said. "What good is a Parkway down the middle of Atlantic Blvd. if you have junk yards, vacant lots that are not for sale, and decrepit old houses that are not for sale, facing it," he added.

AGAINST FEDERAL URBAN RENEWAL

He said Federal Urban Renewal is not the answer to ridding cities of slums. He said the answer is in our free enterprize system, "But we do not allow the system to work. Free enterprize can only work through the profit motive, and our tax structure harnesses the profit motive backwards. The profitable thing to do with an old house, or a vacant lot on Atlantic Blvd. is sit on it till you double or triple your investment. In the meantime, the com-



Shown at the Bell Chamber of Commerce luncheon, from left, Korin Goddard, Paul Leavell, realtor, Dr. Ray Molinary, President of the Chamber, John Nagy and Rulb Farrow, Chamber manager.

munity be damned. Federal Urban Renewal has not solved the housing problems in big cities, nor will it ever solve it," he added.

He told them that the only way to get rid of slums is to take the profit out of slums.

TAX LAND ONLY

Nagy told the Chamber members that the best way to rid our cities of slums and vacant choice lots, as well as create a good business climate, is to collect all local property taxes from land values only. A valuable lot would pay high taxes, a cheap lot would pay low taxes. Homeowners would pay less taxes than they do now, so would businessmen and farmers. Only slums and vacant lots would pay more, he told them.

Book Review

TENTACLES OF POWER The Story of Jimmy Hoffa

by Clark R. Mollenboff

The McClellan Committee investigated the activities of labor and management in the four years from 1965 to 1960. Despite the smears, the cries of anti-labor and the threats, offers of bribery and contemptuous attitude of Jimmie Hoffa and other teamsters bosses, the investigations of this committee led to sensational exposures of labor corruption.

The material from the investigation led to the Landrum-Grillin labor-reform bill, the bill which comprises all of President Kennedy's record as a legislator during his congressional career. Also, it was the material from this investigation which was later used by the Justice Department to begin the prosecution of James Hoffa.

The Kennedys. Robert and John, forged political careers from the national publicity resulting from these committee hearings, a young Senator from Arizona, Barry Goldwater, did the same. It was during these investigations that we first see Pierre Salinger, James McShane, Kenneth O'Donnell, Arthur Goldberg, Archibald Cox and Stewart Udalt and many others who were to pave their way to positions of power and influence in the Kennedy administration.

Clark Mollenholl. Pulitzer-Prize winning reporter from the Des Moines and Minneapolis newspapers, was on the story from the very beginning and he had the satisfaction of hearing Jimmie Hoffa snarl, "Everyone has his price. What's yours?"

Even a fimmic Holfa should understand that a reporter's greatest reward is getting there first and getting the story right Mollanholf has it all in this fascinating book, from the story of Sid Brennan, who thought he owned Minneapolis, to the long story of the investigation and finally, the two convictions and sentencing of Jimmie Hoffa to eight years for jury tampering and live years for conspiracy and fraud in connection with the mishandling of Teamsters Union Pension Funds.

Besides the big guns. Dave Beck and Jimmie Holfa, many smaller convictions grew out of the "great investigations." Raymond Cohen, one of the three trustees of the International Brotherhood of Teamsters, Anthony Provenzano, a vice-president of the International Teamsters, and his brother Nunzio, George Roxburgh, a business agent for Holfa's home Local 299, Rolland B. McMaster, secretary-treasurer of Local 299, Richard T. Gosser, a vice-president of the United Automobile Workers, and many others, (200 indictments, 125 convictions.)

This does not mean that the power inherent in the Teamsters Union has been broken. Far from it, says reporter Mollenhoti, "there are many people in the Union with closer ties to the underworld than Hoffa had. What is needed is a curb for the power and legal immunities that made the activities of Dave Beck and Jimmie Hoffa possible."

M.H.G.

THE STATES: UNITED THEY FELL World Publishing Co.

by Frank Trippett

In Australia and New Zealand we have the central government and the cities, with little in between U.S. News and World Report in an article "End of the Road in Sight for States" (March 29, 1965) predicted the same trend in the United States. Frank Trippett, an associate editor in the National Affairs Department of Newsweek magazine, documents the very good reasons for the decline of the states, mediocre legislatures with very limited relevancy to American society.

"To witness a legislature in action for many years is finally to believe legislatures capable of anything" Huey Long boasted that legislators could be bought and sold like "sacks of potatoes" and the story of the Indiana law-makers who established a standard scale of bribes and of how the New York legislature was literally auctioned off in a financial battle between two corporate barons are just a few of the stories recounted by Trippett.

"The check and balance theory of bicameralism," says Trippett, "flickers away into nothingness when you see the legislature in action." When one house kills a bill, the other house, which initiated it, had no expectation ever that it would be enacted . . . there may be much killing of legislation. Usually, however, they conspire on spending matters and collude on tax measures. The committee system is another instance of institutional sleight-ofhand. If you watch a legislature long enough you learn that the fate of very nearly every piece of legislation is determined BEFORE its committee assignment; the destiny of bills already lated for death is often indicated by the committee assignment."

You learn that the big public hearings are also red herring. The more controversial the measure, the more elaborate the public hearing, the more certain you can be that the fate of the measure was determined before the hearings began. Usually an all powerful conference committee works its own will on appropriations. A A similar process is followed in taxation matters. Spending bills reflect the more or less arbitrary wishes of the legislative leaders and are not affected by the elaborate hearings, ostensibly to discover the needs and wants of the state

It soon becomes apparent that legislative matters are controlled by an extensive coalition of industrial, commercial and business groups, "special interests." Finally, they emerge as the legislature's TRUE CONSTITUENCY. The people stand as the THEORETICAL CONSTITUENCY. The commercial community is the TRUE CONSTITUENCY.

The legislators have long blamed the rural legislators for out-voting them on matters of renewal for cities, such as Rapid Transit, but inspecting the vote you will find it is the urban representatives who have voted against these measures at the behest of the TRUE CON-STITUENCY the great realty interests.

As Arthur Bromage wrote, "Popular Sovereignty was more nearly property Sovereignty,"

Trippett quotes from "The American Constitution" as to the surprising beginning of the Bi-cameral Legislatures, the traditional conflicts between Governor and Legislature and other myths that we have too long accepted at face value.

In concluding he says, "... the state legislatures purport to stand as the last surviving bastion of free enterprise and laissez faire capitalism . . . but they have distinguished themselves by fixing liquor prices, dictating the language to be used in real estate ads. establishing utility monopolies and refusing to supervise them, compelling barbers to throw away neck dusters, setting the size of sheets a motel must use erecting interstate barriers in commerce and trucking, setting the size of boxes farmers may use for produce, and all the while aiding and abetting the closed shop tendencies of lawyers, doctors, engineers, chiropodists, beauticians and others. M.H.G.



Letters to the Editor

Readers of the California Homeowner may receive copies of the Anti-Monopoly Water Law bibliography (160-acre water-subsidy limitation) 4 pages, June 1966, by sending a 5¢ stamped, self-addressed, business-size envelope to me at 61 San Mateo Rd., Berkeley, Calif. 94707.

Non-enforcement of existing laws by government bureaucrats strongly contributes to distrust of the government. When honest politicians insist on enforcement our economic system will be greatly strengthened.

The above-mentioned bibliography lists the basic documents in the water subsidy controversy; the writings of Dr. Paul S. Taylor, who has spent a lifetime studying the problem; and the organizations on both sides.

The issue is basically very simple: government investments should not be made or distributed in such a way as to yield to one or a few persons.

Charles L. Smith, Bibliographer (Bibliography No. 20)

Enclosed please find a copy of our Constitution and By-Laws which we would appreciate having legally approved. Could you let us know how long this would take.

How much notice would you need in order to send a speaker to Del Norte County for our mass membership meeting? Also, please let us know what the cost would be.

Thank you for all your help and cooperation.
Art Greenwood, President
Del Norte County
Property Taxpayers Association

I agree with you that State subventions to local governments usually result in a loss of

fiscal control by local citizens. As I am sure you know, I have strongly advocated maximum control as close as possible to the voter and the taxpayer. I believe, too, that the property tax needs searching study, and I am committed to a program of tax relief. The way in which this can be accomplished is a matter for the tax experts to determine. I hope that you can present your plan before such a body in order that I may have both the suggestions you offer and a critical, disinterested appraisal of your plan by those best able to evaluate it.

Let me say, again, that I appreciate hearing from you and having the summary of your proposal.

Ronald Reagan Governor

This probe is to make way for a soft landing on all fifty of the United States of America by a family of four Australians in 1968.

The purpose of this family trip is to saturate ourselves in your culture. We want to understand the American way. To be taught and to teach. We would like to meet and talk to as many of your people as possible. We have many questions to ask about your country and we expect to be asked many, many questions about our own.

I am anxious to hear from people in every strata of your society. I believe this information is vital to the success of our tour. In return I promise to reply to all correspondents, and I look forward to meeting many personally next year.

> Jonathan O'Houlahan 111 Milson Road Cremorne, New South Wales Australia

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PUBLICATIONS

BUSINESS DIGEST, incorporating Pacific Goast Vusiness and Shipping Register. Harlin trott, Publisher and Editor. \$3.00 per year, Monthly. 681 Market, San Francisco, Calif.

ORGANIZATIONS

INCENTIVE TAXATION COMMITTEE
of CALIFORNIA

P.O.Box 2521, San Diego, Calif.92112

An organization for business and professional people who want to eliminate the business inventory tax, and the tax on machinery and equipment so the business climate will improve in California.

SAN FRANCISCO COMMITTEE to REFORM ASSESSMENT of PRIVATE PROPERTY, (SCRAPP), 501 Duncan St., San Francisco, Calif. 94117

GRADED TAX LEAGUE of PENN. 710 Bakewell Bldg., Pittsburgh 19, Pa.

Write for, "Pittsburgh's Pioneering in Scientific Texation."

PUBLIC REVENUE EDUCATION COUNCIL, 705 Olive, St. Lauis, Mo.

Write for Property Tax Information.

ROOKS

TIME TO SPEAK UP, a book on public speaking for women. Published by Harper Bros., New York. Author, Jessie Haver Butler, 660 W. Bonita Ave., Claremont, Calif. 91711. Price at book stores, \$3.95 plus tax, autographed copy from author, including bostage, \$4.25.

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