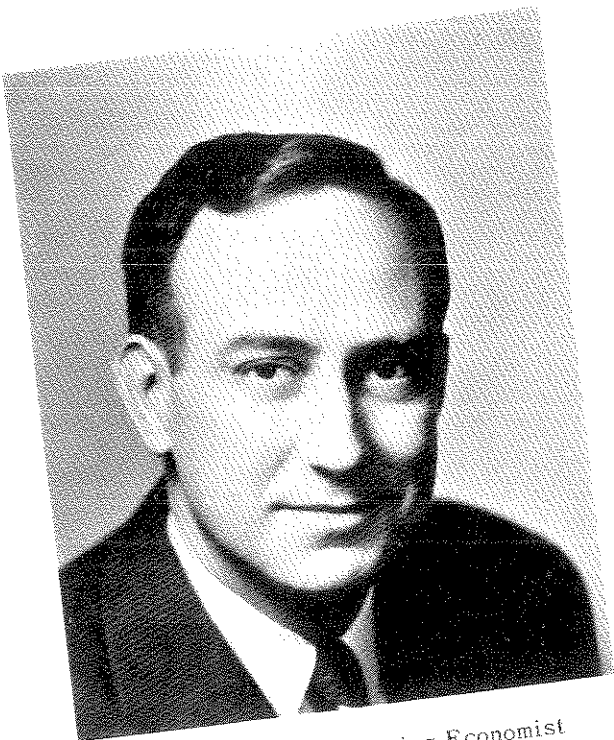


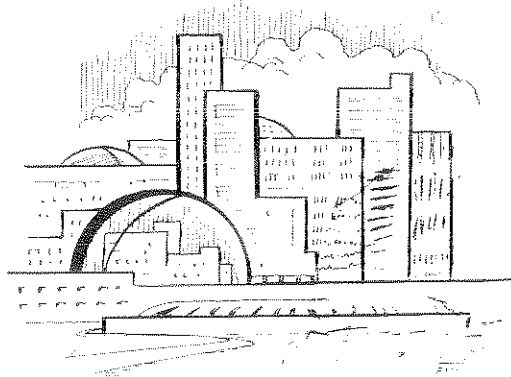
California HOMEOOWNER

June, 1968

Twenty cents



Abraham J. Falick, Planning Economist
Los Angeles City Planning Department



City Planning and TAXES

By Abraham J. Falick

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Assessors under fire again

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California Homeowner Magazine

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Los Angeles 90026
(629-8158)

Business Office
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San Diego 1
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San Francisco Office
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San Francisco 94105
(AT 2-3110)

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City Planning and Taxes



Abraham J. Falick

By Abraham J. Falick, Planning Economist
Los Angeles City Planning Department

The impact of taxation and fiscal policies in general upon urban growth structure is sometimes overlooked in the generation of city plans. Failure to account for these taxation effects can result in development of urban patterns in unintended and disadvantageous ways.

In our private enterprise economy we depend upon a market price system to stimulate production of goods and services by its direct reflection of consumer demand via prices that the buyers pay. The "goods and services" provided by the various levels of government seldom have the benefit of such direct interest in its product since its "marketplace demand" relies mainly upon the political process and the judgments of departmental administrators--including tax appraisers and city planners.

Legislators and administrators influence the market for both public and private products (such as land or buildings) with control levers of taxation and expenditures. Policies viewed as economic abstractions and cash flows are translated into the geographic facts of location and distribution of commercial/

industrial activity and housing sites. The city planning problem with respect to taxes gets entangled with these politico-economic issues:

- 1) the search for easily-collected taxes by legislators and administrators,

2) the short-run viewpoint of some taxpayers,

3) municipal jurisdictional boundaries.

ASSESSORS TEND TO IGNORE HIGHEST AND BEST USE OF LAND

An easily-collected tax is not always the "fairest" in terms of ability-to-pay. With respect to property taxes this has usually meant the appraisers, for example, will prefer to set taxes "objectively" on the value of land and improvements as they now stand. They look upon "subjective" taxation on the basis of earning power or potential highest-and-best-use as a basket of snakes. This method requires some Solomon-like distinctions with respect to commercial and residential use as well as with current and future zoning practices.

While the complexity of the latter approach, with main emphasis on the intrinsic land values, can be appreciated it is still believed by many economists (including the writer) to be a more effective way of using market processes to gradually eliminate central city slums. Such a tax approach would also permit a more rational functioning of economic activity in the core area. Land-value taxation is more likely to reflect the potential earning power of a property which is attributable to its location; it removes the tax penalty on improvements. Pittsburgh presently taxes land at full value while improvements are taxed at half value to encourage new construction.

The present "easy" and "objective" (abnormally low) tax has a perverse effect upon urban planning by keeping slum property or vacant land prices artificially high, perpetua-

ting the downhill slide of the central city, and shifting its legitimate share of taxation to other parts of the city. A higher tax on these well-located lands would permit their prices to decline to normal levels and encourage highest-and-best-use as determined in the market place. As a recent article in Harper's Magazine, May 1968, on the effect of the present tax approach points:

"Land speculators deliberately keep land idle because of the low taxes. The homeowner, along with apartment and commercial property owners, pays higher taxes on his improved land, in effect subsidizing the land speculators who simply wait for the entire community to push up the price of their land."

A PUBLIC EXPENDITURE SHOULD BECOME AN ASSET NOT AN EXPENSE

The short-run viewpoint of some taxpayers stems in part from the failure to treat public expenditures on the same basis as business expenditures. When a corporation invests in machinery or buildings one assumes, correctly, that the purpose is to make its operations more productive, more profitable. The investment is listed as an asset on the balance sheet and becomes a part of the stockholders equity. Unfortunately, when city growth and improvement call for similar public investment in schools, fire/police protection, rapid transit, and urban renewal the short-runners view these as "expenses" rather than as basic assets in the community infrastructure.

Bond issue defeats and failure to provide tax revenues are a result of this point of view and makes rational planning for future needs difficult or impossible. The effect of

such neglect is that the community declines in its functional and economic efficiency, in time it becomes a less desirable place in which to live. Part of the attractiveness of California is the fact that it has kept up most of its public investments--particularly in educational and highway planning--unlike many eastern cities. A time of testing for attitudes toward transportation planning and public expenditure will come in November when voters decide the proposed rapid transit system which will provide a vital balance to the transport needs of the Los Angeles area. Stanford Research Institute, viewing the 89 mile network as strictly an investment, calculated a \$1.87 return to the community for each dollar put up.

SPRAWL CONTRIBUTES TO HIGHER COSTS FOR SERVICES

The City of Los Angeles with its 463 sq. mi. area is one of the largest town plots in the nation but its tax base and planning efforts suffer from irregular boundaries and fragmented jurisdictions. Its territory completely or partially surrounds six of its suburbs with overlapping and crossing service areas; the planning problems can be imagined. Perhaps more serious in its effect on the tax base and city planning are the so-called Phantom Cities or "dropout-towns" of Los Angeles County which are industrial, strip-commercial, or high-income residential enclaves which exist mainly to escape ordinary municipal taxes.

These industrial/commercial "cities" have no health/welfare problems, and require minimal fire and police protection. Los Angeles and other towns provide these services for their workers. The high-income residential enclaves also insulate themselves

from urban problems--but depend mainly upon the City of Los Angeles for their livelihood and major cultural amenities.

The presence of cut - rate tax haven "cities" handicaps urban planning by draining the industrial base and the high-income citizens from the city proper. The larger city and its residents have less funds for operations, planning, and community investment while the "phantoms" enjoy a tax wind-fall.

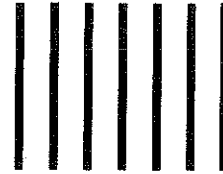
A JUST PROPERTY TAX CAN BE AN AID TO PLANNING

In short, taxes and planning are intimately related; Los Angeles and many other cities are trying to develop tax programs which will permit more logical planning and better implementation of these plans for the future. Councilman Edmund Edelman, chairman of the Revenue and Taxation Committee of the Los Angeles City Council has enlisted the aid of a team of UCLS fiscal economists to prepare new tax approaches for the city. To resolve at least some of the geo-economic and planning problems cited above the UCLA group and the committee will examine tax incentives for desirable intensities of use, penalties for undesirable ones, user-benefit charges and other proposals.

Tax effects on planning take place whether intended or not, with increasing awareness of the fiscal impact on planning--and the planning effects on taxation--one can make more rational choices about the structure of the community in which we live. We may not like taxes but no civilization exists without them; let us use taxes as part of the apparatus to plan a better future.

END

Assessors Under Fire Again



by John Nagy

The recent assessment survey of San Diego County has placed Assessor E. C. Williams under fire by citizens, the County Grand Jury, the State Board of Equalization and the Attorney General's office.

PRESS CONFERENCE

CHULA VISTA MAYOR CHARGES HOME-OWNERS PAY MORE TAXES

Survey director, Daniel McCorquodale, Mayor of Chula Vista made an issue of inequitable assessments in his campaign for Chula Vista's first elected Mayor. He won by a landslide, even though his principle opponent is reported to have spent 10 times the campaign funds than did McCorquodale. All 4 opponents pooh-poohed his survey with charges of gimmickery, a hoax and other such phrases. McCorquodale's survey showed that homeowners were paying more than their share of the property tax load, while owners of vacant property and slums are subsidized with low assessments, thus low taxes.

Many assessments on vacant parcels are below 1 percent of their market value.

At the press conference where details of the survey were released the Mayor said: "The most damaging evidence against the Assessor is the consistency in the under-assessment of vacant land. While the average assessment on improved parcels was 21.6% of the market value, the average for vacant land was only 10.9%. Worse yet, many of the vacant parcels are assessed below 1% of their market value.

COUNTY GRAND JURY AND ATTORNEY GENERAL TO GET COPIES

McCorquodale said: "I will personally deliver copies of this survey to the foreman of the Grand Jury, the Attorney General and the Chairman of the State Board of Equalization. All these people are responsible to the public to see to it that public officials

perform their duties according to the law. It is their duty to bring necessary charges against the Assessor as long as his policies cause homeowners to bear an unfair share of the tax burden. His policies are as illegal as is stealing."

GRAND JURY SENT LETTER

In a letter to A. Ramon Woolley, the foreman of the Grand Jury, the Mayor wrote, "The purpose of my visit and the purpose of this letter is to call to the attention of the Grand Jury the results of my survey of assessment practices by the County Assessor, also to highlight some comments on the findings by the State Board of Equalization as reported in their findings dated July 31, 1967.

"The reason this matter is called to the

attention of the Grand Jury is because you have the investigative powers to see and examine confidential material not given to any other investigative county body other than the District Attorney.

"The material delivered to you on March 4 was a complete report of my survey, in 4 volumes, plus 19 copies of the 10-page summary so that every member of the Jury will receive one.

I recommend the following action by the Grand Jury:

1. Give a copy of the summary to every member, and make the 4-volume report available for several days to each member to take home and review during March, April and May. Priority should be given to members



Mayor Mc Corquodale, (left), showing Arlo E. Smith, Chief Assistant Attorney General, his 4 volume survey of San Diego.

on committees which will be directly concerned.

2. Ask the Assessor for the complete report on the latest findings by the State Board of Equalization, Dated August 1966. That is the report which would identify the parcels of 433 percentage figures shown on page 8 of my summary. The purpose of this request is to determine if the findings by the State Board of Equalization confirm or reject my survey's findings of a pattern of underassessment of vacant and poorly developed property.

3. If both surveys show a similar pattern of underassessments, call in the individuals making too low assessments to determine if they are incompetent or if they are instructed to make low assessments. Either situation is bad.

4. If the individuals making low assessments are instructed to do so, call in their superiors and determine if they are responsible or if their superiors have instructed them to give orders for low assessments on vacant land and poorly improved commercial and industrial properties.

5. Appendix 27, the last page of the State Board Report, lists the survey group. Call upon the persons responsible for the portions criticizing the Assessor's policies to elaborate their views.

6. Call Mr. John Nagy and myself to testify regarding the findings of my survey.

7. If the Grand Jury decides that the Assessor or any members of his staff are deliberately causing some property owners to pay less taxes than others, ask for appropriate

action by the District Attorney."

STATE BOARD CHAIRMAN COMMENTS

The Chula Vista Star ran the following story on March 17, 1968;

"Richard Nevins, chairman of the state Board of Equalization, said this week that the board is moving on three fronts to correct unfair assessment practices revealed in a study by Chula Vista Councilman Dan McCorquodale.

The state's No. 1 tax official, at a press conference in San Diego, said that since the receipt of McCorquodale's 1,692-page study two weeks ago, "we have talked with the assessor to help remedy this situation."

In addition, Nevins said, "we will assist the Grand Jury and the attorney-general's office" which also are looking at county assessment practices as a result of McCorquodale's report.

McCorquodale personally went to Pasadena two weeks ago to discuss his report with Nevins.

The report showed that the county was losing \$45 million a year as a result of under-assessment of large parcels of vacant land—a loss which, McCorquodale noted, had to be made up in increased taxes on homeowners and businessmen.

Homeowners, the report found, were being assessed at double the rate of vacant land in relation to market value.

Nevins this week said McCorquodale's report "shows a great deal of devotion to

his community."

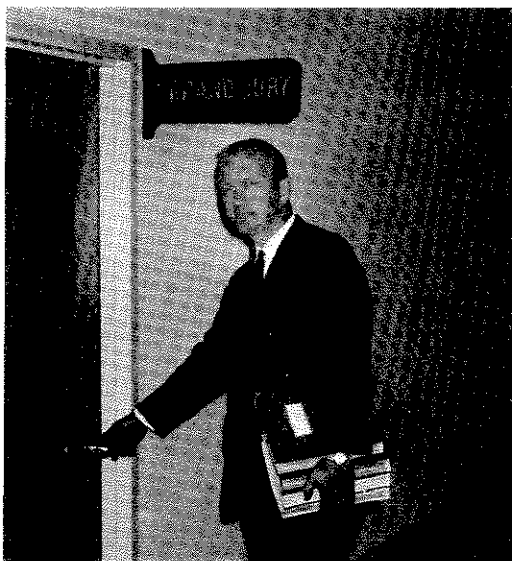
"We have already looked at it closely," he said. "It verifies and sustains our report to the assessor which was not as detailed as Councilman McCorquodale's. Ours was a much smaller sample. But Mr. McCorquodale shows in detail that large acreage properties are undertaxed."

The McCorquodale report, believed to be the most comprehensive study ever made of assessment practices in a major California county, took McCorquodale and his assistants four months to compile.

It gave numerous examples of inequitable assessments.

McCorquodale charged the assessor's policies favor land speculators.

If all property was assessed according to



Chula Vista's Mayor, Dan Mc Corquodale entering grand jury room with assessment survey.

true market value, he said, the average Chula Vista Homeowner (\$16,000 home) would save \$82 a year on his property tax."

To illustrate how it is possible for homeowners to pay many times the taxes paid by land speculators, here are two of the items in the San Diego survey. Both items sold for \$18,000. Parcel 115-210-32, sold on Feb. 27, 67 was a 4.83 acre land-only parcel which was assessed at \$180 or 1% of the selling price. The tax for fiscal 67-68 was \$11.39, not bad for property worth \$18,000. On the other hand a home in National City, parcel 552-291-07, on Dec. 7, 1967 also sold for \$18,000. It was assessed at \$4500, or 25% of its selling price, as most homeowners are assessed. The tax on the home for year 67-68 was \$438.75. It is true that the rate in the city may be higher than in the county, but even if the rates were the same, the homeowner would pay 25 times more taxes on the same market value.

COUNTY APPEAL BOARD INCREASES ASSESSMENTS

Since the expose by Mayor McCorquodale's survey, amazing things have happened at the San Diego County Appeals Board hearings.

It seems as though the assessor, for the 67-68 rolls, arbitrarily increased assessments on many land parcels by about 20 percent. Knowing that such an increase was not out of order since land assessments were nowhere near the stated ratio of 25 percent. To his annoyance some of the land owners filed for reductions.

On the one hand he had the State Board, the law and the recent McCorquodale survey calling for more equitable assessments. On

the other hand, the underassessed land owners appealing for further reductions. There he was, between the devil and the deep blue sea. It would have been impossible to show that the assessments were correct, because he knew they were not. He could not show evidence to justify his assessments because all comparable sales were much higher. So, he knew what he had to do. He had to show what the real values were, and much to the surprise of the land owners, and this writer the appeals board increased the assessments, to my knowledge, for the first time in the history of San Diego County. A doing that never would have happened if the Supervisors would have been hearing the appeal, as was the case in previous years.

In these cases, Thibodo and Spencer, reductions of 58.9% and 24.4% were asked for respectively. Instead, they received increases of 15.1% and 29.1% respectively. In the case of Thibodo the assessments on the roll of their various parcels totaled \$420,230 which was increased to \$483,900. Deputy County Counsel James E. Smith represented the assessor in that case. Spencer's total assessed values on the roll was \$319,300, which was increased to \$412,500. In the Spencer case, Larry Kapiloff, Deputy County Counsel, represented the assessor. In an interview with Kapiloff later, I asked if these upsets would discourage future appeals for reductions. He indicated that he didn't think so, and added that it certainly was not the intention of the assessor to do so. Kapiloff said two of the land owners have dropped their cases since the increases for Thibodo and Spencer, but they did so for personal reasons and not because of the Board action. Increased assessments will be asked for in other cases still before the Appeals Board. Land speculators stand by.

WATSON IN L.A. ALSO UNDER FIRE

Assessor Philip Watson in Los Angeles was upset by that county's Appeals Board decision on the Reagan property. He defended his low assessments when a third party, Bryan W. Stevens, San Marino High School teacher, asked for increases. The assessment was increased 700 percent, which according to Stevens is a half a loaf, because the assessment now is 12½% of the market value.

WATSON LOSES COURT BATTLE TO STATE BOARD

In the Supreme Court decision filed March 4, 1968, State Board of Equalization V. Philip E. Watson, as Assessor, the Court ruled to compel the assessor to comply with his statutory duty of making available for the boards inspection certain records pertaining to the assessment of three airlines operating in Los Angeles County. It seems that there is a discrepancy in local assessment practices (that's putting it mildly) i.e., that Pan America, Delta and Trans World Airlines show a lower assessment of flight equipment in Los Angeles County than in San Mateo County (San Francisco International Airport), yet operated a greater number of flights in and out of the former than the latter.

Watson refused to allow board inspectors to see the records they asked for, thus the suit. More and more Watson is finding himself a loser. He is a big disappointment to homeowners who felt that he was really going to do a good job. So far, he has merely talked a good job. Oh, he assesses homes at 25% alright, but when other properties are assessed at less than that, homeowners are paying more than their share. And that's what this story is all about.

END

Marshall McLuhan's

Understanding Media

McLuhan believes that we owe much of our learning, our thinking and perceiving patterns to the medium by which we learn. The printed word has been the main medium for some time now and this has necessitated that learning be a linear, one-step-at-a-time form required by the medium.

Now we have television, films, the electronic media of all kinds and a totally different kind of environment. It is McLuhans idea that this instant electronic communication has made the world into a small village but that man, trained to think in compartmented linear ways is unable to keep up with or comprehend this new all-at-once world.

We are shocked at seeing the war on TV, yet not shocked enough to comprehend that Viet Nameese, North and South, are part of the tribe, and we have to learn to get along with the rest of our relatives.

The electronic age has placed a new industry in a position of power in our society, the rise of commercial broadcasting conferred on large advertisers a sharing role in this power, helping create the "military industrial complex" that worried Eisenhower toward the end of his term.

The rise of the computer has further strengthened the power of electronic companies, the voice of the individual is gradually drowned in the processing of our lives on data cards. Still the voice of dissent is heard and the "consensus" sought by our President, with the cooperation of the elec-

tronic media, has not been found.

Is it possible that the real truth shows under the sponsored message? Can the Mothers of sons fighting a bloody and messy war see it on television and still support an administration or an idea that promotes this war? Maybe people are at last seeing that international power struggles are not necessary in the small tribal village the world has become.

Can the poor sit in their living rooms with nothing but a TV set to comfort them and watch the good life as lived in the glossier family episode TV shows and be content? Sukarno, addressing a group of executives in 1956 praised them for their role in fermenting revolution in Asia. All those glossy characters with refrigerators and cars and fine homes shown in our movies and TV films had shown Asians that they had been deprived of their birthright. The Negro revolt was given special impetus by television, first in actual coverage of the rebellion, second in opening the door to the Negro in commercials and newscasting, they have made the American public aware of his existence as they are now more aware of poverty, because they see it on the screen.

Every new media has had its upsetting effect on existing power structures. We now have the age of the well trained actor getting the votes because of his deft handling of television. What this will do to our political structures remains to be seen but we are not impressed with results so far.

Perhaps this will be counteracted by the growth of discussion on both radio and TV. As the dissenters become more vocal with a greater audience, maybe a grain of truth in politics will come forth. END



Win Some, Lose Some



You have settled in a home in the community of your choice and you are beginning to relax and enjoy life, join the P.T.A., get acquainted with your elected representatives and visit a little with the neighbors. Suddenly, a storm looms on the horizon, to be more specific, a massive high rise building which you feel will destroy the character of your chosen community.

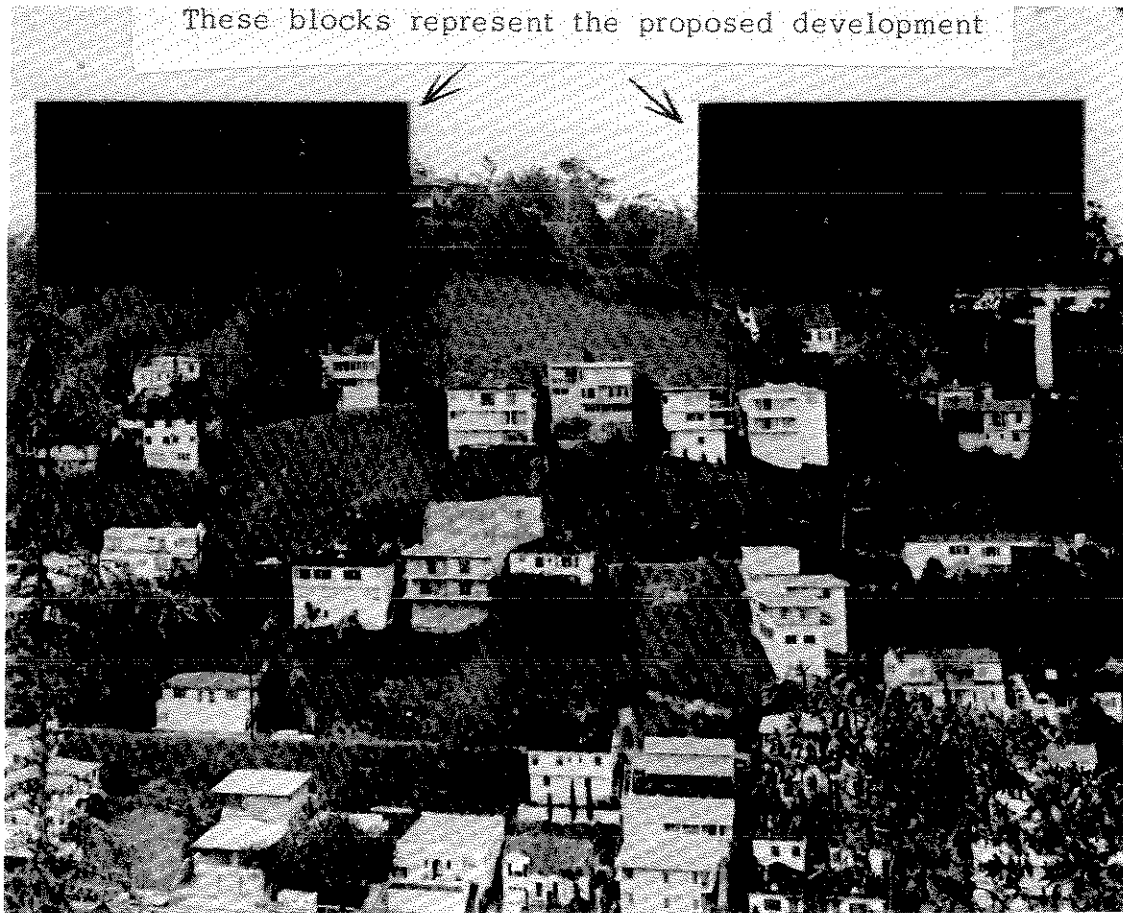
It might be a freeway, it might be a tremendous subdivision, but the homeowners of the area don't want it. What do they do?

In the accompanying photo you see the crest of a hill overlooking Silver Lake, a community within the City of Los Angeles. Superimposed on this hill are two apartment buildings which were proposed for the site. If you think they sort of dominate the landscape, think of what the residents adjoining them must have thought. So what did they do? They organized. The Silver Lake Residents Association came into being with R. Kimball Stark, president, Virginia Lewis secretary and some 212 property owners within the 300' radius of the 36.3 acre Garbutt

estate, which was the site of the planned development.

It was a year long battle but the homeowners in this case won, by a vote of 14 to 1 in the Los Angeles City Council, the landmark site and the community were saved from the imposition of some of the largest buildings ever proposed to be built in the city. Why did these homeowners win while those fighting the development in Beverly Glen Canyon lost? Why did Porter Ranch go through with all aid from City Council and the Philips Ranch development get amended and changed until it wound up a low-density, almost single family development?

First, in my opinion, is the quality of the organization. On both sides. If the developer is a reasonable person, not too greedy about getting out every dollar from the land that he can, his development will go through with some modifications that are not too costly. If the homeowners are not just resisting change but are fighting for good zoning within a well defined master plan and if they use every device they can; petitions, letters from important people,



A view of the proposed development which was successfully stopped by The Silver Lake Residents Association. The Assn. president is R. Kimball Stark and Virginia Lewis is secretary.

good photographs and illustrations, and lots of lobbying with their councilman and planning commissioners; then they can win.

The 36 acre site in question by the way, was bought for \$1 million a couple of years ago. It was then offered quietly to developers for \$4 million. The property was assessed at \$200,000. The developer who wanted to develop it was from the East and massive apartment buildings back there are commonplace, he just didn't realize what a hornet's nest he was getting into. We understand he

has threatened to bomb the hillside. We have a better idea for him. Just a mile further down the same street, Glendale Blvd. there is a three block slum area for sale. The area is already zoned for high rise and is for sale for \$6 million. The problem is, the taxes are very low so the owners aren't under pressure to sell at a reasonable price. It is probably the worst looking slum in Los Angeles and despite the location, a mile from City Hall, the assessor doesn't think it is worth much, but wait till somebody improves it, look out!

IS WELFARE THE ANSWER?

by Michele Greenhill

In an expanding industrial state with plenty of demand for goods and services, more than enough money available to buy them, what causes some people to miss the gravy train?

There is plenty of food, members of the European common market have been plowing under crops, just as the United States used to do trying to get better prices with the resultant artificial "scarcity". The lands with starving people, India, for instance, export foodstuffs. Why? Because people in other lands have the money to buy, Indians do not.

Are these people hungry because they are lazy? Have you ever watched a starving peasant gleaning a field of it's last grains, long hours of picking up tiny grains to gain enough to feed one family. Have you seen them weaving rugs, making baskets, plowing fields almost by hand? The markets of the world are filled with these people who work long into the night and stay up all day to sell a few potatoes or fruit they have managed to eke out of their own poor farms.

Is the problem over-population? The most over-populated countries are among the

most prosperous. Holland for instance has more people per square mile than any country on earth, yet they are prosperous, there is no evidence of crowding, it is a beautiful country.

What would happen in Holland if half the people had the ability to work and secure food and the other half did not? One half would have no access to land, no work would be given them, they could not render any service in return for food. How long would Holland remain prosperous? The problem then is not who is willing to work, but access to the land or natural resources.

Recently the Alliance for Progress in Latin America made a report on reasons why some countries with great natural resources were still quite poor. "These countries would always be poor, said the Alliance Report, "because most of the land and natural resources were held out of productivity by the ruling clique in each country." The report further stated it had been impossible to get those in power to make needed reforms.

Alliance for Progress experts in Washington, who have just finished their annual review of Peru's economy, flatly say the pre-

sent tax system there is a serious obstacle to national development and insist that extensive tax reform is essential.

Peru's economic observers agree. They note that there is no effective property tax here and that direct taxation, including individual and corporate income taxes, accounts for only about 35% of total tax revenues. The rest comes from customs duties and a sort of sales tax of 5% applied to all transfers.

Inflationary Effect

This kind of tax base, economists say, has an inflationary effect on prices, is regressive from the standpoint of income produced for the government and reduces the average citizen's disposable income.

Yet it is doubtful that tax reform will

come in the reasonably near future. The Alliance for Progress report was greeted with acid criticism in the press.

Are goods produced because people need them or because people have the money to buy them? Does the manufacturer hire labor, or does labor produce for the manufacturer? If you build a factory how could you run it without labor? If you make ten million widgets a day, will it be cheaper than if you make ten a day? The answers are obvious, take the restrictions, tariffs, monopolies and such out of our productive society and it will produce more than enough for everyone and create jobs for everyone. Free trade throughout the world is the best answer and you can look at Hong Kong, West Germany, the European Common Market and other such examples and see how free trade creates a booming economy with no need for welfare.

END

HANDWRITING ANALYSIS

By mail. By professional graphologist. Write for details, rates. No obligation. Dorothy Sara, Room 914, 11 E. 32nd St., New York, N. Y. 10016

The trained graphologist insists that there's plenty in your signature. And Dorothy Sara, a leading handwriting analyst, evaluates the penmanship of applicants for sales jobs for dozens of American corporations. She avers that a signature can disclose a person's initiative, intelligence, aptitudes and even honesty.

YES, I..... WE..... Want to join Statewide HOMEOWNERS Association
and Work Together for Jobs, Prosperity, Lower Taxes and Fair Assessments

NAME.....

ADDRESS.....

CITY..... TEL..... ZONE.....

Mail to Membership office, Homeowners, 953 Eighth Avenue, San Diego, Calif. 92101

☐ I enclose \$2.00.

☐ Bill me later.

Are We Citizens, or Subjects ?

by Wilbur E. Periera

*Airlines Executive and member of the
Governor's Task Force on Transportation*

Tapiola is a "garden city" four miles west of Helsinki, Finland. It has won world acclaim as one of the world's finest planned communities. Twelve Finnish architects pooled talents for this city of 20,000 which welcomed its first residents 15 years ago.

In the NATIONAL GEOGRAPHIC for May, 1968, there is an article, Finland-Plucky Neighbor of Soviet Russia, by William Graves and George F. Mobley. The authors had a revealing talk with Aarne Ervi, one of the principal designers of Tapiola. It concerned the beautiful stand of trees, left untouched among the apartment buildings. For a people whose lives depended on toppling rather than sparing forests, that seemed almost out of character.

"What you soon learn about Finns," Mr. Ervi said in slightly hesitant English, "is they are loving nature more even than each other: a rock; the tree; lake; anything. If you must have it to live, all right, take away. But if not, leave for all Finns. When we start a building, I always say to the construction chief: 'if these trees still have life when we finish, I like to give you a bottle of good French wine.' So (he added with a wink) in my life I buy many bottles of wine, and I get back something better, the trees that live."

What a contrast we find in EDEN IN JEOPARDY, by Richard G. Lillard (knopf). It is the story of the "brutal violation" of Southern California. "Between the tidal surges of the Southern California ocean and the billowing crests of the desert dunes, is a restless changing and moving by ever more millions of persons devoted to immediate development, endless increasing, more and more of everything, without a master plan from any sort of authority or any fixed goals of permanent faith. These people have no notion of the present except that things won't do, and no clear design for the future except that things are bound to be better. It is a civilization of people who are vital and sometimes splendid but cluttered with belongings more and more mobile with little that is permanent to belong to. All of this, spread out like an exhibit, is particularly easy to see in Southern California, though not unique to the region."

It is axiomatic that the more persons an area must support, the more will it be exploited, exhausted, and butchered. More simply, with overpopulation there is no longer room for a green and gracious way of life. Thus led on by the bulldozer, a mass of human locusts mounted on smog-belching vehicles befoul that very air and destroy the very land, the purity and loveliness of which brought them to Southern California in the

first place.

Lillard writes: "In this once-placid region now too favored by too many, the sun never rises and sets twice on the same landscape, and the tides never advance and recede on the same shoreline twice. Here is an engrossing and portentous foreshadowing of what mankind's heedless, headlong, onward plunge will do to landscape and to civilization."

Something of the spirit of Mr. Aarne Ervi, of Finland, can be found in a recent report prepared for the State of California in the fall of 1966. In 17 months of research that cost \$79,344, the Los Angeles-San Francisco landscape architectural firm of Eckbo, Dean, & Williams found that only an immediate--and expensive--program of land conservation can save what is left of metropolitan open spaces--and that won't be enough.

From a splendid report in the Los Angeles Times of September 25, 1966, by Harry Trimborn, Staff Writer, we learn several key points of substance in the research.

Time has run out. "Those irreplaceable gems of nature that should be preserved for all time" are being swiftly crushed beneath the bulldozer to make room for more housing developments, factories, service stations; for more freeways, for more cars.

This onslaught of people, concrete and steel has created "an enormous land use problem" in California's metropolitan areas. In Southern California, the problem has become "a clear-cut crisis."

The enormousness of the problem, the report found, demands a fundamental change in the concept of land ownership. Land must be thought of as a perishable article

of priceless value that is held in custodianship by its present owner for future generations.

The report said that an "acceptable standard" calls for 15 acres of regional park and recreation land for each 1,000 population. On the basis of the 1960 census, Los Angeles County has 2.4 acres per 1,000 population. Under this yardstick a total of 136,000 acres are needed in Los Angeles and Orange counties by 1975.

City Planning Director (Los Angeles) Calvin Hamilton, who found the report "of tremendous value," said that any attempt by the city to come up to optimum standards of open space "is a lost cause."

"The city just doesn't have the resources to do it. The rate of urbanization is outstripping the rate of preserving open space. It is pathetic," he said.

The report said, "A new ethical attitude about land use is needed--one that recognizes ownership as custodianship and one that recognizes that group decisions through agencies of government are required in order to protect the environment for everyone's benefit."

It is recommended that federal and state agencies "institute an educational program to explore the ethical attitudes toward land."

The report tells of our tax systems: "Our tax systems encourage land speculation and sprawl. The land speculator and profiteer is subsidized by government under the capital gains sections of income tax laws. The farmer who keeps up his property is taxed more than the investor who owns neighboring property and lets it rundown. Customary

public and private financing patterns encourage the continual leapfrogging of developments outward from the center of the city, leaving large areas of waste--individual empty lots--behind them."

As to zoning powers: "Most counties' use of their power (zoning) in land use control is weak, timid and unimaginative."

A curious dilemma was found in interviews of county officials and employees: "They were unanimous in the opinion that if anything was to be done it had to be done by the state. But at the same time, the counties would not give up their right of local government on the issue."

Researchers further said; "For lack of identity and empathy with one's community, lack of close contact with nature and natural phenomenon, lack of richness of environmental variety and lack of healthful recreational resources easily available and close to home, are contributing to reactions varying from political apathy and dull conformity to degrees of nervousness, tension and violence unknown before in our society. This makes a mockery of our high standard of living."

At the time, Mr. Leslie E. Carbert was planning officer with the State Office of Planning. He called the report merely a "working paper" on one of the 100 work projects involved in the state's ambitious State Development Plan program, a comprehensive study of California's development and conservation needs. "The report does not represent state policy at this time," said Carbert. "We are using the material in the preparation of our own report on the development program we hope to submit to the governor and the Legislature at the end of the year."

Carbert said copies of the open space report are being circulated among private and public professional planners throughout the state for their opinion.

"Most of the people who have read it have found it an excellent document, and a very challenging one."

Carbert admitted that some of the report's findings and recommendations "would be explosive politically."

"But the problem is very serious, and we may need some drastic solutions, especially if the problem is interpreted in long-run dimensions."

Land development practices are not meeting the challenge of this population boom, the report found, and pointed out monotonous, sprawling and scattered new developments, farm land usage, shoddy strip commercial construction along freeways and highways, obliterating open spaces that may be needed for future road widening; towns growing into each other causing the citizen to lose community identity, loyalty, pride and political responsiveness. "In a democracy, this is a key loss."

Acting as a citizen, the results of the efforts to secure a copy of the report brought about a strange feeling and wonder as to whether we are citizens, or subjects. One wonders whether we are operating under a constitutional or an absolute government.

At the annual conference of the American Institute of Planners, California Chapter, Riverside, California, March 27-30, 1968, panelist Dr. Joseph W. Ehrenreich, Professor of Business Economics, and Director of University of California Research Institute

for Business and Economics (USCRIBE) presented a paper, THE URBAN PLANNING GAP, OR WHERE IS THE SOCIAL SCIENCE?

He said, "Anyone who has been a planner, as I have, realizes that the best of plans often goes only into the files. A negative superior, inadequate funds, political expediencies, higher priority items, a non-courageous group in the decision making spots--these and a host of other things can and do kill outstanding plans. This I realize fully. But it is my opinion that these problems will always be with us and that it is therefore particularly important that we have plans that are so soundly based and so certain to produce desired results that they will demand adoption and implementation."

Unsuccessful efforts, for about a year, to obtain a full copy of the Open Space report prepared by Eckbo, Dean, Austin, and Williams, prove that Dr. Ehrenreich's opinion of top-side action is correct.

After learning that the previous administration as well as this administration were suppressing the full report, I was finally sent a copy of the condensed version of the open space report which had just been released. (OPEN SPACE IN CALIFORNIA: ISSUES AND OPTIONS. Published by Western Center for Community Education & Development, University of California Extension, Los Angeles, California in cooperation with the California State Office of Planning.) The booklet is based on The Urban-Metropolitan Open Space study conducted by Eckbo, Dean, Austin & Williams under contract to the California State Office of Planning.

The booklet is quite good, although compared with the reporting done by the Times in 1966, the "condensed version" removed

much of the "muscle" from the original.

Having aroused the interest of a Bay Area Assemblyman, he checked with Planning, and on December 19, 1967, wrote: "After communicating with the Planning Section of the Department of Finance, I have been told that anyone is perfectly free to inspect a copy of the Eckbo report which is on file in Sacramento.

"When you are in Sacramento, please let me know and we can arrange for you to examine the report."

After it was suggested that availability "in Sacramento" was not very convenient to a Los Angeles resident, his administrative assistant wrote: (January 15, 1968) "I agree with you that the availability of the Eckbo, Dean, Austin & Williams report is not sufficient and I have asked the Office of Planning to make copies available in all major libraries throughout the State." After an exchange of correspondence occurred between the Assemblyman's office and the State Planning Office, in a letter dated February 26, 1968, the Assemblyman said: "I think you will note that there is a certain degree of reluctance on their part to make available a copy of the Eckbo, Dean, Austin & Williams report in the various locations I suggested. However, I think I will keep trying."

Whereupon a request was filed with the library in Westchester, Los Angeles, for this full report. As the situation now stands, the library has requested the report, and indicated that I would have to wait until they could "buy one."

We have to be patient; but continue to wonder: "Are we citizens, or subjects?"

END

THIS N' THAT

Artificial Shortages

Charles P. Steinmetz, quite an authority on electricity and other things, said that many of us will be alive when the supply of coal will be exhausted and cannot be used for fuel any longer. The forests, he said, would be exhausted by 1930, so wood could not be used for an alternate. Natural gas, oil and by products of same should have lasted a thousand years, but at present rate of use will be exhausted by 1950. Iron will not be available for common use after 1960.

Editorial in The Independent, June 4, 1908.

Add land to this cry of the doom peddlers. Real estate promoters have been saying we will run out of land very shortly ever since the first landing on Plymouth Rock.

NOW

Another organization to reform "the system" has been organized in Marin County. New Opportunities Worldwide, NOW is a militant, active lobbying group headed by Eldon Cochran of San Rafael.

The organization came into the world screaming and red-faced after approximately nine months of simmering about the state of the world. They hope to abolish poverty in the world by removing the causes. More on this group as they become more active.

Economics Students

The Sidney Evans Scholarship Foundation

will give a \$100 scholarship to a student of economics in time for enrollment for the fall semester. The student should be interested in economics, and how we finance local government and be ready for the first year of college. Send applications to:

Sidney Evans Foundation
1466½ Sunset Blvd.
Los Angeles, California 90026

Sidney Evan Scholarship Foundation
Jack Ensign Addington, Chairman
Irene Hickman, Co-Chairman
Michele Greenhill, Secretary

Problems of Cities

More books coming out on the problems of cities. One is called "Cities in a Race with Time." Michael Harrington author of "The Other America" is also preparing one for Spring publication. Harrington has an article in the November Harper's Magazine which warns of the dangers being developed in the "Social-Industrial Complex."

Harrington warns of allowing business firms to set up computerized solutions to the problems of the cities. He cites the tendency of these firms to design machines and programs for private use, then try to unload them on the government which has no proven use for them. He cites figures on the Job Corp to show that initial efforts at training and job creation were costly and proved disappointing. When the "civic" executives got together to renew cities he said they renewed downtown areas with no thought for people, only business.

It will be interesting to see if Governor Reagan's "Task Force" of businessmen will come up with solutions to the state as a whole, which would include homeowners,

farmers, welfare recipients, unemployed and business. Or will they solve the problems of the state by exempting inventories and increasing sales taxes to offset the loss?

Guaranteed Annual Income

Rep. Thomas B. Curtis, Missouri Republican, in a discussion of the negative income tax proposal made by Milton Friedman, professor of economics at the University of Chicago. "The guaranteed annual income, like a guarantee of happiness, has a direct and simple appeal, it would eliminate the jumble of present welfare programs and end poverty. But would it? Once a government bureau becomes established no power on earth has ever been able to dislodge it. No, I believe guaranteed income or the negative income tax would be superimposed upon already existing welfare and poverty programs. I feel a better approach would be guaranteed opportunity. There will always be some who will need care, but the vast majority of the poor would prefer education and rehabilitation and opportunity to work. We should not break the link between income and work, when we omit the test of need we create deep social

divisions which would do great harm to our society."

Property Taxes – Who Pays It?

In California, the effective property tax rate averages 2 percent of the full value of property, as against $\frac{1}{2}$ percent in Louisiana, $2\frac{1}{2}$ percent in New York state and 7 percent for the city of Boston. Only 30 percent of total property tax revenues comes from owner-occupied single dwellings, which represents 65% of the population. Ten percent comes from renter-occupied single dwellings, which represents 22% of the population. Multiple housing units contribute 6 percent of the property tax and represents 11 percent of the population. Commercial and industrial property accounts for 30 percent of the assessed valuation, railroads and public utilities another 13 percent, farms 9 percent and vacant lots 2 percent. Two-thirds of the tax falls on improvement, one-third on land, thus it is easy to see what tax relief a site-value tax on land would give to the average homeowner.

END

PROPERTY TAX ASSISTANCE

Do You Qualify?

To qualify, an individual must meet each of the following requirements:

For information

Call your local
Franchise Tax Board

or write to:

**SENIOR CITIZENS
PROPERTY TAX ASSISTANCE**
Post Office Box 1588
Sacramento, Calif. 95807

- Must be 65 years of age or older as of January 1, 1968, and
- Must be a resident of California on or before January 1, 1968, and
- Must have owned and occupied his home between July 1, 1967, and June 30, 1968, and
- Must have paid the property taxes assessed on the home for the fiscal year ending June 30, 1968, and
- Must have a household income not in excess of \$3,350 for the 1967 calendar year (January 1, 1967, to December 31, 1967). See instructions on the following page for what constitutes household income.

LETTERS TO THE EDITOR

Gentlemen:

Everyone seems to have problems connected with budgets.

We are no exception.

Our budget received closer scrutiny this year than ever before. We reviewed all costs of operation in an attempt to hold our budget to less than a one percent increase.

It has come to my attention that our publications reduction included the discontinuance of your publication. This was not a wise decision for we receive far too many benefits from your magazine.

I would appreciate it if you would void our letter to you dated March 1, 1968 which cancelled your magazine, and to continue its delivery and billing as in the past.

Sincerely,

Andrew J. Hinshaw
Orange County Assessor

* * * * *

Dear Mr. Nagy:

I was very interested to read your article in the March, 1968 California Homeowner.

The City of Carpinteria now has litigation pending with the County Assessor of the County of Santa Barbara. The County Assessor claims that he is uniformly assessed at twenty-five percent (25%) of fair market value, a claim which we know is not true. It

is for this reason we are extremely interested in the survey made of Madera County and in San Diego County.

Any information or reports that might be available would be extremely helpful. We would certainly like to introduce any detailed reports, including that made by the Stanwick Corporation.

Significantly, in our case, the State Lands Commission has taken an adverse view towards that taken by the Assessor and the Attorney General's office is vigorously questioning the Assessor's claims.

If you could let me know about this as soon as possible, I would appreciate it very much.

Very sincerely yours,

James R. Christiansen
City Attorney
Carpinteria, California

* * * * *

Dear Sirs:

I am very interested in your publications and am considering using the material in my teaching. I would therefore appreciate being placed on your mailing list to receive them on a regular basis as well as those already available from your office. Would you do this for me?

Sincerely yours,

Norman Henry Lederer
Assistant Professor
Francis T. Nicholls State College
Thibodaux, Louisiana

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PUBLICATIONS

BUSINESS DIGEST, incorporating Pacific Coast Business and Shipping Register. Harlan 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 Taxation."

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

Write for Property Tax Information.

BOOKS

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 postage, \$4.25.

INSURANCE

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- Q 3. What are my rights as a property tax payer?
- Q 4. Am I paying more than my fair share of the property taxes?
- Q 5. Why do my property taxes continue to climb?



TAXPAYERS
EDUCATION FORUM, INC.

If you are, don't think you are the only one... there are thousands like you in Los Angeles. Today's taxes, unfortunately, seem to be taking the fun out of everything... (well nearly everything). To date, no one has thought of putting a tax on kite-flying or bird watching, but unless we are careful, somebody probably will.

IN THE LAST TEN YEARS, PROPERTY TAXES IN LOS ANGELES HAVE GONE UP 80%*. IN THAT SAME PERIOD, STATE TAXES HAVE CLIMBED 158%*. AND, AS YOU KNOW, FEDERAL TAXES ARE HEADED FOR ANOTHER HIKE.

Good government costs money, and we all have to pay our share. But that doesn't mean we have to pay for inefficient government... or waste in government or duplication in government.

And for sure, no one should have to pay more than he owes. Statistics show that many taxpayers do pay more than they should. Many taxpayers are not aware of all the considerations that they are entitled to. Most taxpayers have no idea of their rights or how to appeal what they believe to be unfair assessments on their property. (There are ways to make such appeals under the law.)

THE ANSWERS to many of the average taxpayer's problems can be found in a FREE booklet called "YOUR TAX \$\$\$\$," a booklet that will surely help you properly pay your taxes and probably SAVE YOU MONEY.

Write today for your free copy of this important booklet. With it we will send you information on THE TAXPAYERS EDUCATION FORUM, INC., a new non-profit organization formed to help taxpayers like you who may be PAYING MORE AND ENJOYING IT LESS.



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EDUCATION FORUM, INC.

(You may send a postcard if you wish.)

TAXPAYERS EDUCATIONAL FORUM, INC.
8833 Sunset Blvd.
Los Angeles, 90059

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