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## Tax reform misdirected

To the editor:

The Legislature's endeavor to give property tax reform is an incredible mess, not all consistent with their good resolution calling for a balanced federal budget.

Where can substantial federal spending reductions come from if there is not a sharp curtailment of grants and revenue sharing? In anticipation of such reductions, it is absurd to put labels of "excess revenue" and "free funds" on any portion of the state general fund.

Property tax reform is urgent, but should be involved with the removal of taxes from buildings and a substantial increase of the portion on land values. The property tax I pay, although wrongly applied, is not excessive when I consider the value of schools, fire and police protection, water, sewer, roads etc.

My property tax is about 5% of the market value of the lot my home is on, but it is not computed this easily. Assessment would be simpler and the tax more equitable if the levy was on the land only, with buildings and improvements untaxed.

What sense will it make for the state to send me a refund check of about \$115 on the theory that my property tax payment of about \$425 to the county is too high. If the state, in fact, has such a surplus, I would prefer sales and income tax reductions.

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