

# QUEST

FOR GOOD GOVERNMENT

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5. Taxpayers who successfully appeal the underassessment of another could be reimbursed for legal expenses by such party or by the jurisdiction which benefits from the increase.

#### VI - EXEMPTIONS

1. The assessor should publish annually in a local newspaper, the street address, owner, assessed value, taxes exempted, and the basis of the exemption, for each exempt property.

2. Each property owner claiming an exemption should submit an application and signed affidavit each year justifying and supporting his claim. All such applications should be public documents and should be readily available to the public.

3. Exemptions should be granted or denied on the basis of how a property is used, regardless of who owns it, (i.e. a profit-making parking lot or apartment building which competes with other such businesses should not be exempt from property taxes just because a fraternal organization or church owns it). Nor should private businesses be exempt from property taxes just because they lease property from a tax-exempt body such as a government authority.

4. Whenever possible, the legislature should provide an outright appropriation for an activity it wishes to support, instead of granting it a property tax exemption. The state should reimburse local governments for all their property tax losses due to state-required exemptions. (Continued Inside Front Cover)

6. Exempt properties should be reassessed as often and as carefully as other properties in the jurisdiction.

7. The Federal government should reimburse state and local governments for all net tax losses due to federally-owned, exempt property. (But such reimbursements should be conditioned on need, revenue-raising effort, and achievement of prescribed minimum standards of property tax administration. Such reimbursements in excess of need could be put into a pool and distributed to needy localities within the state or region.)

8. The state should condition all the property tax exemptions, on demonstrated economic need.

9. Leaseholds and other interests in tax-exempt property, should not be exempt unless the holder of the lease or other interest himself qualifies for the exemption.

#### VII - LOCAL DEBT LIMITS AND STATE GRANTS

1. A property tax jurisdiction should not benefit, whether in the amount of state aid it receives, the contribution it makes to state-supported services, or in any other way, from assessing its property at a lower percent of fair market value than other jurisdictions in the state. ☹☹

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such lists to be available as public records.

14. The state property tax agency should compile each year composite lists of the holdings of all property owners (real parties in interest) within it, such lists to be available as public records.

## V TAXPAYER APPEALS

1. There should be a convenient and inexpensive small-claims type procedure whereby taxpayers can appeal both over-assessment of their own property and under-assessment of the property of another.

2. There should be a clear right of class action for property-owners who contend that as a group they have been over-assessed or that another taxpayer, or group of taxpayers, has been underassessed.

3. Assessment-sales ratio studies and other studies reflecting upon property tax equity, done by the Federal Bureau of the Census or by the State Department of Taxation (or other legally-authorized body) should be admissible as evidence in property-tax appeals.

4. There should be an office designated "Property Tax Advisor" -- not an employee of the assessor's office and not associated in any way with the assessment of property -- the holder of which, and his staff, would act as advisor to all property taxpayers in the jurisdiction, including explaining to them fully their legal rights and assisting them in preparing for appeals. The property tax advisor should have access to any property tax and other records, public or private, that the assessor himself has access to, including the worksheets of any private appraisal firm which provides services under contract to the

## A Geologist's Eye-View of a Current Problem.

The problems concerning foreign capital in Canada has been examined in the press by various authors, but in order to form my own opinion, I constructed a pair of charts to illustrate schematically the path of foreign investment. Using these charts as a basis, I found that the key issues became quite clear and I was able to draw some reasonable conclusions.

- Robert O. Cochrane

## ON EXPLOITATION BY FOREIGN CAPITALISTS

### Introduction

The subject of foreign investment has become very topical not only in Canada but also in many other countries. Invariably the foreign capitalists are painted as the villains and yet reason dictates that the use of capital (no matter whether foreign or domestic) should confer great benefits on a developing country. To examine this paradox, I constructed the following charts which illustrate the path of foreign investment. The method of land tenure immediately rises to the fore and the charts are based on two cases; 1/ where private ownership of land is permitted, and 2/ where the land is owned by the community and administered by the government.

I must admit that I am a disinterested observer (if ever such a beast existed) and have no special qualifications to discuss this subject. The charts are largely self-explanatory and are the most important part of the article because from them the reader can draw his own conclusions. However, for

most authors (and I am no exception) the opportunity to clutter a good idea with too many English words is irresistible and so a definition of terms, comments on both charts and my own conclusions have been added.

Definitions

Labour - "All material things produced by human labour for the satisfaction of human desires, having exchange value."

Land - "The entire universe except man and his products." Rent is that portion of the wealth attributed to the use of land.

Labour - "All human exertion in the production of wealth." Wages are that portion of the wealth attributed to labour.

Capital - "Wealth used to produce more wealth." Interest is that portion of the wealth attributed to the use of capital.

Notes on Figure # 1.

1) A foreign investor will distribute his wealth between land purchases and capital purchases. In a system of private land ownership, domestic land falls effectively into foreign hands as surely as if it was invaded. In fact, by issuing title deeds, the victim gives the invader the right to hold that land.

2) Wages will be distributed between foreign and domestic labour as a function of the necessity of foreign technical expertise and the usefulness of the natives. Only domestic wages are taxable.

8. The assessor should publish annually, in a local newspaper, the street address, property owner, and amount outstanding, including interest, of all property-tax delinquencies.

9. The state should conduct studies of assessment-sales ratios and ratios of dispersion for each type of property in each jurisdiction in the state. It should publish meaningful composites of this information annually, and it should make the studies themselves available as public information.

10. The appropriate property tax official should notify, and inform of their rights, all property owners whose property valuation may be affected by any court decision holding any action of the jurisdiction in valuing property or levying taxes to have been performed illegally or unconstitutionally.

11. The assessor should both determine and record separately the value of land and improvements on each parcel of property.

12. All property tax records should be recorded and indexed in the name or names of the real party or parties in interest. In the case of corporations, such records should include, and be cross-indexed according to, the names of any persons controlling, controlling by, affiliated with, or under common ownership with them.

13. Each property tax assessment jurisdiction should compile each year lists of the property holdings of all property owners (real parties in interest) within it,

work sheets explaining and ustifying individual assessments, and records of appeals, should be public information and open to public inspection.

2. The property-tax assessor's office should be open in the evenings, for the benefit of taxpayer's who work during the day.

3. The assessor's office should provide citizens with convenient and easy access to property-tax records and should have ample tables and chairs to permit taxpayers to examine and copy records. It should provide a photo-copy machine to permit taxpayers themselves to photo-copy tax and assessment records at cost.

4. (Publication of records regarding exemptions. See page 25).

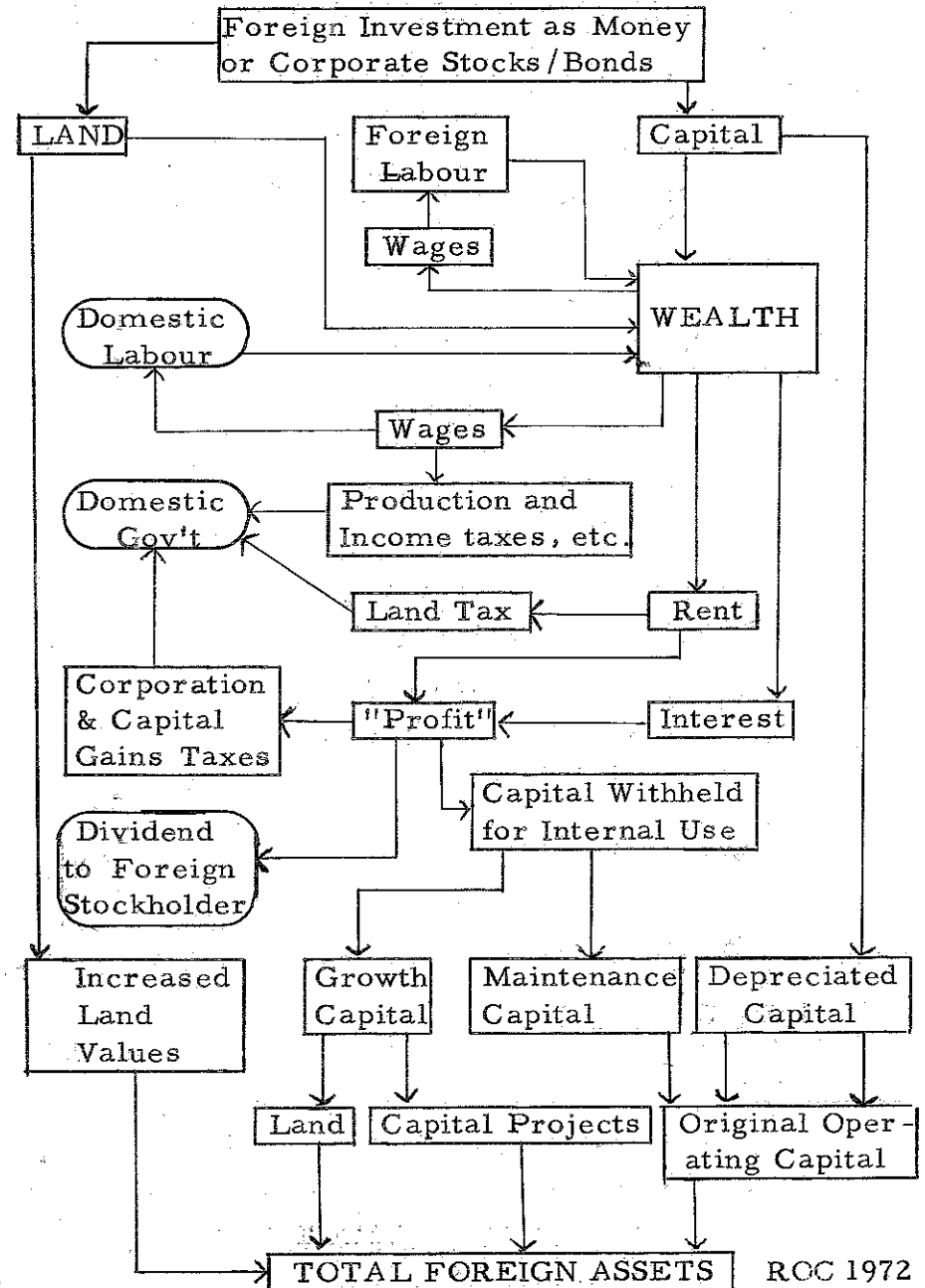
5. Each taxpayer should be notified, in writing, each year of:

- a. the assessed and full market values of his property;
- b. the assessment-sales ratio for his own class and all other classes of property in his jurisdiction.
- c. the assessment ratio required by state law.
- d. precisely how, when and where to appeal his assessment.

6. Property-tax records should be indexed by property-owner, street address, and tax map number so as to provide taxpayers with the fullest possible access to this information.

7. Whenever a property is sold, the sales price should be both recorded on the deed and reported to

Figure #1. Chart illustrating the path of foreign investment in a system of private ownership of land.



- d. make available a staff of trained, certified appraisers and administrators to assist in any aspect of property appraisal or property tax administration.
- 19. If the state does not perform the assessment function itself, it should at least provide:
  - a. tax maps and record-keeping systems;
  - b. assessment and appraisal manuals, handbooks of laws, rules and regulations; cost and price schedules;
  - c. computer programs and facilities for both property-appraisal and record-keeping functions;
  - d. professional and technical services.

- 20. If the state does not itself perform the assessing function, it should establish minimum requirements for:
  - a. professional staffing;
  - b. equipment and facilities;
  - c. frequency of reassessment;
  - d. methods and specifications for appraisal and reappraisal of property;
  - e. performance, as measured by average assessment ratio and uniformity of assessments.
- 21. If the state does not itself perform the assessing function, the state's role in property tax administration should be through a single, prominent agency, headed by a career administrator. This state agency should:
  - a. perform assessment supervision, assistance and equalization;
  - b. assess all state-assessed property;
  - c. conduct valuation research.

IV - ACCESS TO INFORMATION

- 1. All property-tax assessment records, including

3) The ratio of wages/interest will depend on the type of endeavour. For instance an exploration program for oil or gas is highly capital intensive and hence will have a lower wages-to-interest ratio than say a lumber operation.

4) The domestic government has its hands in many pockets but the most easily accessible is the pocket of the domestic wage earner.

5) The economic rent minus the land tax is incorporated into the "profit" of the investor. The word "profit" is deliciously ambiguous and so is appropriate to describe this combination of rent and interest.

6) The "profit" minus the corporate taxes is split to provide the dividend for the foreign stockholder and to provide wealth for capital maintenance and growth.

7) The total foreign assets consist of a good proportion which is not related to capital.

Firstly, a substantial part of the "profit" is actually rent for the use of land.

Secondly, the foreign investor now owns land and will use excess "profits" to buy more land. Land values are more likely to increase than decrease because of the growth of the community and the advancement in technical knowledge and expertise. Thus the "capitalist" receives the benefits of higher land values. Furthermore, speculation on land, a natural feature of private land ownership, will also increase the value of the land.

Because the interest-on-capital is supplemented by the rent-of-land, the rate of return on a foreign investment is usually quite attractive. As well, domestic government usually provides an additional bonus in the form of special exploration permits,

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13. There should be no separate local and county boards of review and tax appeals, or county and state boards of equalization, that serve administratively as part-time supervisors.

14. The state should take over, at local expense, the assessment function of any jurisdiction that does not meet prescribed minimum standards of assessment performance.

15. Only public officials should assess or reassess property; and property-tax jurisdictions should contract with private appraisal firms, if at all, only for special consulting or unusual problems. All documents that private appraisal firms prepare under such contracts should be available to the public.

16. No public official with any role in the administration of the property tax should be engaged privately in any way in the business of dealing in or insuring real estate; or in building, repairing, or appraising real estate.

17. The assessor should not raise the assessment on a property that is sold unless he is conducting a general reassessment of the entire jurisdiction.

18. If the state does not itself perform the assessment function entirely, it should at least:

a. assess all commercial and industrial properties of above a prescribed fair market value, such as \$150,000;

b. assess all properties, parts of which are located in different jurisdictions within the state, or which are capable of being moved between different jurisdictions;

c. assess all other property of a specialized,

subsidies, etc.

8) The system allows foreign investors to acquire substantial land holdings in a country and with this land, their political power (as well as the influence of a foreign power) increases markedly.

#### Notes on Figure #2 (next page)

1) Where there is no private ownership of land, foreign wealth can enter the country only as capital and so its political effects are limited.

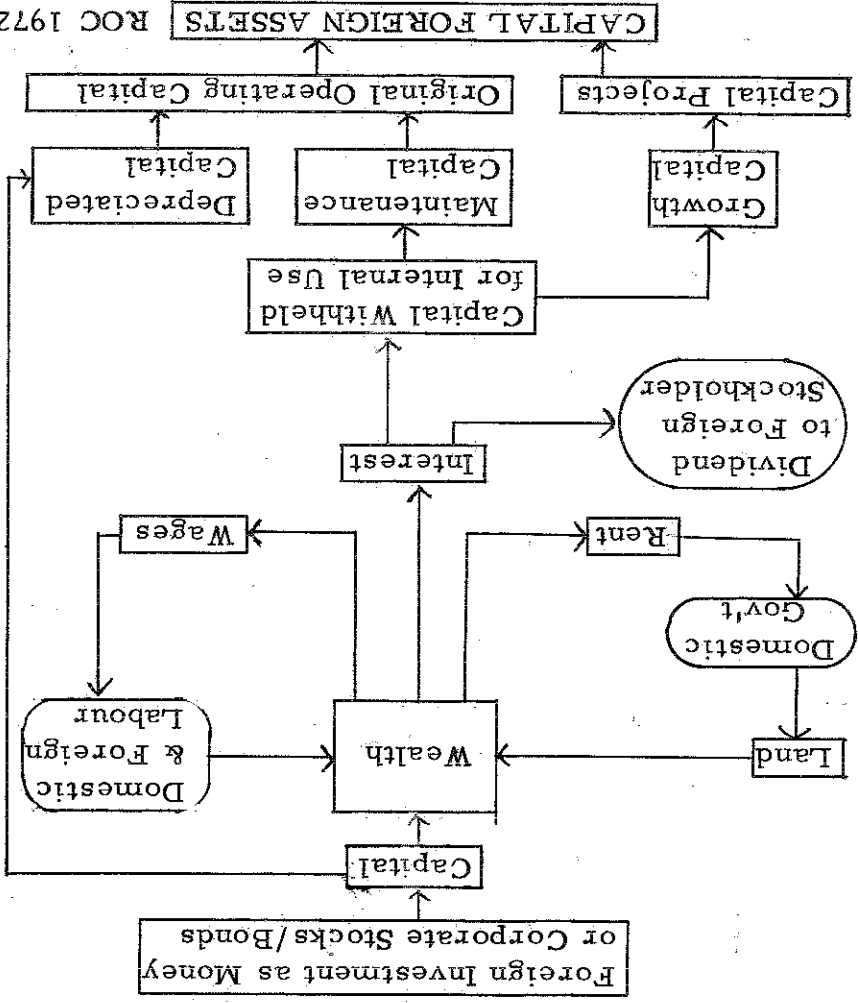
2) The economic rent-of-land goes directly to the coffers of the domestic government to provide services for its citizens. The assessment of the rent is relatively straight-forward and it can be easily collected. The influx of foreign capital will spur the growth of communities and increase the level of technical knowledge; hence, the rent will increase to provide more and better services for the citizens.

3) As the chart is presently arranged the government does not take a cut on the wages. However, it is difficult to conceive of any modern government completely bypassing this lucrative source for financing all sorts of schemes. After all, bureaucracy must be fed! The same applies to corporation taxes.

4) The reward of the foreign investor is the interest. If the interest is not sufficient, he will invest his funds elsewhere.

His political power is restricted. The ownership of capital is not such a politically potent weapon as the ownership of land. More wars and revolutions have been started because of land than because of capital.

Figure #2. Chart illustrating the path of foreign investment in a system of Government Land Leasing.



Because the citizens are not using their wealth to purchase land and because the government will not demand so much of the wages, the developing country can eventually produce its own capital, control its own destiny and is not forever doomed to stand in the shadow.

5) The total foreign assets are limited to the original capital and the earned interest.

entry and in-service training programs for assessors, and should monitor and evaluate their performance.

7. The state should modernize and make uniform in each jurisdiction the methods of collecting, recording, and analyzing all property-tax and land-record information.

8. Any property owner could be allowed to set his own property tax assessment, provided he agrees to sell his property to anyone willing to pay 10% (or 20%) more than the value he so sets, and is willing to agree to accept that value for any condemnation award.

9. Property tax assessments should be the basis for all condemnation awards.

10. If assessment-sales ratios are not the same for each assessing and taxing jurisdiction in the state, the state should carefully equalize these ratios for the purpose of state aid and exemptions.

11. All property -- and especially land -- should be reassessed each year.

12. If the state does not itself perform the assessment function, it should, at least, when necessary:

- a. issue rules and regulations;
- b. require observance of personnel standards;
- c. require correction of clerical mistakes in the classification and exemption of property;
- d. order or institute the assessment of omitted property;
- e. order or institute the reassessment of:
  - 1) individual parcels or items of property;
  - 2) individual classes of property;
  - 3) all properties in a jurisdiction.



iest taxpayers from insulating themselves in low-tax rural areas or special low-tax zones from the revenue needs of the state; and to eliminate the self-destructive competition between localities for high valued commercial and industrial property. At the very least, all additions to the commercial and industrial tax base in SMSA's (Standard Metropolitan Statistical Areas) should be shared among the taxing jurisdictions in those areas on the basis of need, with special bonuses for jurisdictions which admit low-tax-productivity land uses, such as parks and low-income housing.

### III - ASSESSORS & ASSESSMENT ADMINISTRATION

1. Assessors should be appointed, for indefinite terms; they should not be elected.
2. Assessors should meet prescribed standards of qualification, including passing a state examination, and they should be certified by the state.
3. Assessors should have adequate salaries and career opportunities.
4. Assessors should have the staff, resources, and legal authority to enforce the property tax laws fully and effectively.
5. Assessors should have the legal authority to inspect the property, books, and records of all taxpayers within their jurisdiction; and in the case of taxpayers with property in more than one jurisdiction, the right to inspect such property, books, and records located outside their own jurisdictions.
6. The state should provide and/or sponsor pre-

6) At present the preservation of the natural environment is a popular topic. As an interesting sidelight, if the domestic government controls the land, it can put restrictive conditions on land use such as landscaping after strip mining. No longer will exploration permits be licenses to rape, plunder, and pollute.

7) The charts illustrate the meaning of the term "exploitation by foreign capitalists." It can be defined as "the appropriation of all or part of the economic rent by the foreign capitalist in addition to his earned interest." The cause of the exploitation is the system of private ownership of land which allows rent (which in principle belongs to the community) to be incorporated into foreign profits and to leave the country.

### Conclusions

In a country with substantial natural resources and a lack of domestic capital, the use of foreign capital can confer a great benefit. The result will be increased production, with higher wages, increasing rent and a higher standard of living. However it must be understood that the investor expects a return for the use of his capital and so part of the wealth will leave the country as interest.

The present system of land tenure fails because it allows a major part of the rent (which belongs to the community) to be incorporated into the profits of the foreign capitalist and hence this wealth also leaves the country. This is true exploitation. The result is that the domestic government must tax the wages of the natives at a high rate in order to provide the necessary services.

The other bonus to the capitalist is the ownership

of land. The land values will increase and so the selling price will be higher than the original price. In addition speculation will artificially increase the value of the land once again as an indirect benefit to the foreign landholder.

Another important consequence of the system is that most of the potential domestic capital is tied up in land holdings.

Politically, one of the greatest threats posed by the combination of private land ownership and substantial foreign investment arises because as more land is acquired by foreign capitalists, their power over the domestic government increases. The exploits of the international majors of the oil industry in South America and in the Middle East provide not a few instances of the subtle use of this power.

The holding of land allows a foreign government to bleed a nation dry by appropriating the rent (like the British in India) and this in turn forces the domestic government to tax the citizens to make up for the lost rent. The system permits an industrial nation to subjugate a developing nation (its supplier of raw materials) as effectively as if it maintained a standing army in that country. The situation is also self-perpetuating because the investor is continually increasing his land holdings, and as long as the natives are appeased (so they don't revolt) the exploitation could last forever and ever. Indeed, the only threat to a foreign investor is the rise of a socialist, a communist, or any revolutionary government which will shake up the system of land

tenure. For a government caught in this situation and unwilling to change the system of land tenure, the

100,000 (or 50,000) residents.

9. The states should eliminate all special low-tax zones, whether commercial, industrial or any other kind, so as to insure an equitable sharing of tax burdens throughout the state.

10. The states should soften the impact of property taxes on low income persons, through such devices as: a. "circuit breakers," which insure that no homeowner or renter pays more than a set percent (such as 10%) of his income in property taxes. b. a uniform exemption, such as \$5,000 of full market value, for each homeowner.

11. The state should provide property tax relief to prevent the forced development of farm land, wood land, or open space. But such relief should be part of a complete program of land-use restrictions and development control; and if a benefitted property owner later sells such land for development, or develops it himself, he should pay back the taxes of which he was relieved, plus interest.

12. The states should allow both homeowners and renters a credit against state income taxes for property taxes paid, directly and indirectly.

13. The states should amend their banking laws to require banks to pay interest on property taxes paid in advance to escrow accounts.

14. If the property tax on residents is not levied on a statewide basis, then the property tax on all commercial and industrial properties, minerals, timber and on all farms and acreage of over a prescribed size, could be so levied, both to prevent the wealth-

2. The states should establish progressive property tax rate structures, with rates increasing in proportion to value of property, amount of property owned, and/or income. (Possibly with special provision for hardship cases such as genuinely small farmers and the elderly.)

3. The states should enlarge the jurisdictions in which property taxes are levied -- at best eliminating all local jurisdictions and levying the tax on the state level.

4. The states should assume part of all the assessment function, even if local areas or counties still set their own rates. It is especially important that states assess large commercial and industrial properties, because local assessors normally lack the ability or resources to assess these properties or to defend their assessments on appeal.

5. The states should eliminate any constitutional provisions and state statutes which impede fair, equitable and progressive property taxes and effective tax administration, and should eliminate any provisions and statutes which they are not willing to enforce effectively and uniformly.

6. The states should establish a system whereby both the legislative and executive branches continually evaluate and review the property tax laws and their administration.

7. The states should review and recodify all laws dealing with property taxes and their administration.

8. The states should eliminate all overlapping assessment and taxing jurisdictions with fewer than

only option is to nationalize (much to the dismay of the international corporations) and even then, this will involve buying back part of their own country (e.g., the current situations in Algeria and Libya).

Historically, foreign ownership of land has given rise to the worst tyrannies because the natives virtually become slaves in their own country subject to the cruelest treatment in order to feed a foreign god. Notably it has bred the violence in Ireland and the widespread poverty in India and Pakistan.

How can the exploitation of the foreign capitalists be prevented? A number of approaches are suggested by figure # 1 and are presented below. However, the only permanent solution which would still provide the benefits of foreign capital as well as eliminate the exploitation is a change in the land tenure system.

1) Foreign investment can be discouraged by government with the resulting decrease in production and a lower standing of living. Are the citizens, even the most ardent and eloquent nationalists prepared to accept the lower standards with increased unemployment, etc.?

2) Foreign investment can be chosen selectively and directed into those industries where land plays only a small part (I.E. service industries) or into impoverished areas.

Foreign investors are more interested in making money than in performing services. Their capital is usually employed in the exploration and development of natural resources (oil, gas and minerals). They seek primary industries because they are more lucrative (particularly when the rent is included) and

10. The Federal government should require that all leasehold and other interests in its property shall be subject to property-taxation.

11. The Federal government could condition shared revenues and/or grants-in-aid on the achievement of certain standards of property tax administration, and/or provide bonuses under such programs for governments meeting these standards.

12. The Federal government could either eliminate the income-tax deductibility of property taxes (& mortgage interest) for homeowners, or else it should extend these deductions to renters.

13. The Federal government could subsidize property-tax abatements for rehabilitation or new construction in decaying areas (conditioned on the achievement of certain levels of property tax administration); and abatements for conservation purposes.

14. The Federal government could enact a Constitutional amendment to enable it to establish a nationwide progressive-rate property tax such as that in Australia.

15. The Federal government could assist in providing property tax relief for farms below a prescribed size, to encourage both the conservation of farm land and of the small family farm.

## II - THE STATE LEGISLATURES

1. The states should revise their constitutions (where necessary) and enact laws to enable property tax jurisdictions to experiment with various forms of site-value taxation and selective abatement; and to permit progressive property tax rates.

are likely to form domestic holding companies so that they can circumvent government control. An example is the growth of Jersey subsidiaries throughout the world and yet Standard Oil of New Jersey still maintains the controlling interest in each one. Government occasionally offers incentives to capitalists if they locate in designated parts of the country ("the pockets of poverty"). Industry will use these incentives as long as the "profits" are sufficient. Usually when the incentive program is stopped their operations cease shortly thereafter.

3) Foreign investors could be prohibited from buying land but enforcement of this edict would be impossible. Land would be bought in the name of domestic holding companies and a major portion of the rent would still find its way back to the investor.

4) The other possibility suggested by figure #1 is a special tax on the profits of foreign investment probably in the form of a corporate or capital gains tax.

If this tax is a substantial part of the profit, it will effectively discourage the use of foreign capital. The tax must also be applied to domestic capital for capital has no distinctive national characteristics. The major problem with a tax on profit is its failure to distinguish between profit mainly due to rent and profit mainly due to interest. For instance, a capital intensive service industry (such as the computer industry) uses a relatively small amount of land, and its profit is mainly interest to which it has every right. On the other hand, a land developer's profit is mainly rent which belongs to the community. Because of this problem, the legislatures find it virtually impossible to formulate a just law to tax profits. A high capital gains tax may curb the

the property in question.

5. The Federal government should coordinate its own extensive appraisal activities; conduct research on more accurate and efficient methods of property appraisals; develop its own appraisal capacity; make a team of expert appraisers available to state and local property tax administrators on request; devise training programs for these appraisers and make these programs available to property tax administrators.

6. The Federal government should assist and/or encourage the states in assuming more of the costs of public education.

7. The Federal government should, if possible, give state and local property tax officials the authority to inspect books, records, and property located out of state but belonging to taxpayers in the state; or it could encourage interstate compacts for this purpose.

8. The Federal government should stop, either through grants-in-aid, preconditions to such grants, bonuses, or penalties, the wide-spread underassessment of vacant land and the land component of real estate generally.

9. The Federal government should conduct a thorough investigation of Federal revenue losses due to the sidespread practice of commercial and industrial taxpayers of overvaluing their buildings and improvements, and under-valuing their land with the cooperation of local property tax assessors, so as to inflate the depreciation they can claim for Federal income tax purposes.

activities of the landholders but drive all the true capitalists into bankruptcy.

A direct appropriation of the rent is the simple solution to the problem but the minds of men are too complex to realize it!

In summary, these four approaches are possible and certainly some of them will be tried by the Canadian government to curb the use of American capital. However, the control of foreign capital will prove to be difficult because domestic capital is also involved and because the citizens may not wish to accept the consequences.

Who is to decide what capital will be beneficial and what will be harmful? With the present land tenure system, all foreign capital involved in primary industry is exploiting the country, but because the government does not seem to appreciate the distinction between rent and interest, the choice can only be based on irrelevant guidelines. Judgement is required, and for every decision, the government will be faced with legitimate criticism no matter what choice is made. Personally, I would feel easier if these decisions were removed as far as possible from the reach of politically-sensitive governments and benevolent and corruptible bureaucrats.

The only effective way to distribute the wealth equitably and to allow the government to extract its share relatively painlessly is to prohibit private ownership of land not only for foreign capitalists but also for the citizens. The capitalist would collect his interest and the community would enjoy the benefits of the rent. Land could no longer be profitably marketed, and because government commands

the full value of the rent, speculation would be curbed. In other words, the situation in figure #1 could be changed to that of figure #2 by making the land tax equal to the rent. The increase in government revenue from the rent would permit a reduction in the tax on wages. © - Robert O. Cochrane,  
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Edmonton, Alberta, T5K 1B9

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Garage mechanic giving estimate to car owner:  
"First, the good news -- your glove compartment and sun visor are in excellent condition."

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DEAR ABBY: We have a neighbor who is constantly painting his house. Although he has aluminum siding, he keeps painting the trim around the windows. He uses a very small brush and keeps going round and round the house, and when he's finished he scrapes off the paint and starts to paint it all over again.

Another odd thing he does: When he paints the second story trim he leaves the can of paint on the ground, dips his little brush into the paint, climbs up the ladder and paints. And when he needs more paint he descends the ladder, dips his brush into the paint and climbs the ladder and paints some more. I have watched him by the hour, completely fascinated. I wonder, is there something wrong with this man?  
DEAR PUZZLED: Possibly not. Maybe he just enjoys the fresh air and exercise. Or likes to paint! (Ed. - Man seeks to satisfy his desires, etc.)

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4. No Federal condemnation award should be higher than the state or local property tax assessment for

1. The Federal government should make available to state and local governments grants for improvement of property tax administration, including experimental shifts to a partial or full site-value tax.
2. The Federal government should coordinate the vast amounts of appraisal information it gathers through such agencies as the Federal Housing Administration, Tennessee Valley Authority, Census Bureau, the Department of Interior, Housing and Urban Development, Transportation, Agriculture, Commerce, and Defense, and make this information available for purposes of property tax administration.
3. Tax-exempt federally owned properties. (See Exemptions on page 25).
4. No Federal condemnation award should be higher than the state or local property tax assessment for

I - FEDERAL GOVERNMENT

The Tax Reform Research Group welcomes comments on the following proposals, and suggestions for additional ones. (Ed. - Quest would appreciate receiving a copy of your comments too.)

SPECIAL PROPERTY TAX REFORM ISSUE

The following is the second half of an article reprinted from Property Tax Newsletter, Ralph Nader's Tax Reform Research Group, Rm. 426, 733 15th St. N.W., Washington, D.C. 20005, Issue 14, Nov., 1971. (See further information at end of this article.)