

# LAND VALUE TAX COMMITTEE

OF DELAWARE

PROPERTY TAX REFORM TO HELP REMEDY ECONOMIC & SOCIAL ILLS OF OUR TIME

CONCEPT:	TAXING OF PUBLICLY-CREATED LAND VALUES MORE FULLY, RATHER THAN IMPROVEMENTS, WOULD BENEFIT THE ENTIRE COMMUNITY . . .	
	PIERRE SAMUEL DU PONT DE NEMOURS, ECONOMIST	1800
PAST & PRESENT	HENRY GEORGE, ECONOMIST, PHILOSOPHER	1890
PROPOSERS:	EDWIN P. NEILAN, BANKER, CIVIC LEADER	1965
	MAYOR'S FISCAL STUDY COMMITTEE	1969
	U. S. CHAMBER OF COMMERCE RESOLUTION	1970
	U. S. SENATE COMMITTEE ON GOV'T. OPERATIONS	1971
	AMERICAN INSTITUTE FOR ECONOMIC RESEARCH	

9/14/76

*Bob, these might be of interest, Frank Nelson*

GREEN LANE  
ARDEN, DELAWARE 19810  
August 31, 1976

Mr. John F. Kirk, President  
New Castle County Council

Dear President Kirk:

The Committee appreciated the opportunity of participating in the August 24th Council workshop on property taxes.

We were pleased that the proposal for differential tax rates on land and on improvements received such interested response and practical discussion.

If agreeable with you, Dr. Steven Cord, Chairman of the Graded Tax League of Pennsylvania, would be happy to furnish Council with a report (free of charge) establishing a proper differential tax rate that would provide the same amount of County revenue as at present. In addition, the report would contain suggested wording for an ordinance to implement such a plan (as employed elsewhere). A phone call to me (738-7281) would initiate this report.

Should Council so desire, a detailed Impact Study could be made (at modest cost) by the Center for Local Tax Research, 50 East 69th St., New York, N. Y. 10021, as outlined during the workshop by Mr. Philip Finkelstein, Director.

We would be pleased to participate further in any way with your property tax program.

Sincerely yours,

*Frank E. Nelson*

Frank E. Nelson  
Michael K. Curtis  
Co-Chairmen

cc: Henry R. Folsom,  
County Executive  
Members New Castle  
County Council  
Beatrice P. Carroll,  
Administrative Assistant  
Carol Dehorty,  
Clerk of Council