Assessor's J. Article.

Re: patterns of malassessment of land.

Asst. is most imptnt. local official.

D.C. Assrs.

Mapping approach to land value.

I. Growing emphasis on land valuation

A. Growing l.v.

Manvel est. $5236, and I think he's a piker. His R.E. doubled, '51 - '61, $7006 - $14006. Bldgs. didn't double. Some doubt if kept pace w. depreen. of old. Wages ~~[illegible]~~ rose, but offset by big Δ productivity. Also mtrls. But land soared, & productivity fell.

Some say land now 40-50%. I say more. Sent a from (over)

B. Growing pressure for SVT

John Walsh — assrs. need to be ready to meet this demand

Applied in some areas. May have profound effects on planning, be used to contain urban sprawl.

Comparative shots: Sydney, Phoenix

Regina, Albuquerque

says $84b. in Calif. alone!

C. Growing awareness of undervaluation of land

Census of Sorts. (Wis., C&I is 2.4 times higher than vacant lots.)

Turfeld - Mich. Makes picker of census

Clawson - Springfield, Wilmington, & Metrop. Wn.

Public taking at 30 - 50 times assd. value. -- Cal. cases.

II. Mapping & defn. of l.v.

Use of map seems simple & obvious tool; but actually implies a choice has been made.

Rules out land-residual method, for that can put different values on adjacent lots or parcels.

Map implies continuity. R. M. Hurd's principle. Adjacent ~~parcels~~ parcels are near substitutes.

So, bldg. becomes residual. Land valuation is first.

~~One result is to accentuate undervaluation.~~

III. Method — interpolation between data points

A. Sources of data

Bare land sales

Eve of demolition. (Good place to note underassmt.)

Income of bare land: parking lots esply. Also garaging.

Retail rents.

Any rents where land is here hi -- ~~esp~~ except ~~not~~ of lower use.

B. Processing of data; standardizing

1. Your specialty. Screen out mickey-mouse eccentrics; false reports.

But beware of approach where every sale reps. "unusual buyer": Common in Milw. My sales all at $2 psf; appraisals lower. They pleaded "unusual buyers": Couldn't sell it all for that price.

Overlooked, sellers were also unusual. Cdn't buy it all for that price, either. Mkt. is made up of unusual people - buyers & sellers. Indeed might go further, on basis of refused offers, or ask'g prices.

Hard, most common error of asses, following last yr's assmts., thinking current land price is 'unusual'.

B.

2. Unit basis. Micro level.

Front foot generally best, bes. lets you standardize for depth, corner, shape.

Sq. ft. more flexible, may be better for special situations.

Show Milw. map.

Copenhagen map.

(Olcott's blue book, same style.)

Whitstable Map

San Fran map by Paul Wendt

C. ~~The~~ An Ideal Criterion for standardization.

Land value is, that value which is independent of what owner does. Assmt. shd. not rise ~~or fall~~ as result of owner's good decisions; nor fall w. bad ones.

This is whole idea ~~where~~ under pure s.v.t. Cite Nancy. Under our system it is half the idea — but assrs. have departed from it.

Some outstanding & remediable departures

1. Lower unit assmt. of larger parcels, simply bec. they are larger. Mke. practice.

Heard lawyer argue that extra width be treated as longer lot. False analogy. Width is product of subdivider's choice. If tax lower, put premium on larger lots, motivate larger lots than mket. wants.

Even depth may be product of subdivider's choice, if he controls depth. If city controls it, not subdivider's fault if bowling alley lots. But often, acreage owner controls it. He could tap interior, back-lying land by another street. In a jurisdn. where owner controls streets, he shd. be taxed as though he had one. Avoid suckering.

Or he could have spaced streets tighter, made shorter lots. S.F., smaller blocks, higher values.

In general, assess as though land subdivided in way to max. net yield.

(Mke. not consistent. ~~Tax~~ Assess large retail lot lower; but don't assess large retail block higher, even tho enjoys much plottage; nor a large indl. site. This reflects city power structure — but makes tax regressive.)

(2.) The extreme case of larger parcel is the unsubdivided holding. In Milw., 10¢ for

the unsubdivided vs. 60¢ for the lots, p.s.f. assessed, by L. Mich.

~~Assr. case~~

Subdiv. costs enough that much. And there is positive plottage here anyway — apts. one nearby.

So assr't practice makes it a tax on subdiv; or on apts.

Industrial land, valued much lower. 3/1 Not subdivided. Regression (over)

(3.) Apt. sites amid singles

Here, the larger site is assd. higher.

Seems to contradict ~~trend~~ rule of assg. larger sites lower. The true rule emerges: they assess sites higher when developed more intensely. (Only exception: big unified blocks clsd — due to power structure? At least, not inconsistent w. power structure.)

Grossest discrim. Apt. sites at $1.70; adjacent singles at .35, or $\frac{1}{5}$ as much.

Rationale:

a. Plottage. But make it a tax on assembly, thus weaken buyers, strengthen holdouts, contribute to sprawl. And not applied consistently, e.g. to old mansions.

b. Zoning. But de facto, anyone can get variance

c. Lag in reassmt. Use conversion is occasion to reassess.

But this makes it a tax on conversion.

Exs. smaller plants located on subdivided land, compete w. reids. Larger tracts & indies. get the low assmt.

4. "Farm" land.

"Classification" by use allows preferential treatment. in Wis. — w/o any overt law like Md.

5. Covenants; bad leases

Don't let them purloin public equity. assess beneficiary. (cover)

6. Low density zoning. a tough one for the (cover)

7. Remainders. No value? Had a negative value, owner had right to prevent neighbor using land at his use. No public policy to be served by rewarding people for trying to obstruct an assembly — he must have bn. asking more than land worth to him.

D. How to test if you are assessing land right.

On eve of demolition, land allocn. std. → 100%. Or exceed 100%, by cost of demolition. Old bldg. has a few years of negative value.

Study of Mbre. demos. rarely reached 50%.

? see this carried quite far. E.g., early settlers ~~to do~~ seek to impose low density zonig on neighbors, often lower than themselves. They shd. be and. on loss of value to neighbors -- & not just on their own benefit. Extend to smokey factories, etc?

Also, long term lease, low rent. Don't lower assmt. for that.

---

assessor. How to handle depends on credibility of zonig.

E. Side like, Apt. case, zonig not credible.

River Hills, zonig more credible. Mkt. believes it — values low. Local ass. shd. go along. But cty. ~~ass.'s~~ equalizer shd. overrule, bec. is tax dodge vs. cty.

Ag. zonig, H&H nursery, ~~shd~~ between and. park & T.I., not credible.

→ Farther out, let it be. Work w. planner.

E. Map avoids these errors.

Display Mke. map.

Using map, est. Mke. l.v. $2.46.

Cf. equalized and. value ~~$750~~ $750 m., 1/3 as much.

$2.46 is 70% of v.e.

Why so hi? Avoids the specific errors mentioned. More generally, bases on current mkt. value rather than use. And current mkt. value based on higher use.

F. ~~Most transcendent~~ Causes of underassmt.

1. Basing l.v. on existing use.

Error in every sense.

Some say propty. tax unfair ~~bcs. value~~ to apprec. land bcs. value disprop. hi relative to current inc.

¶ Tax exists. say that is exactly its virtue. Taxes Δ, as none other does. And lets transition occur neutrally.

2. Following old rolls. Lag of reassmt.
   to appriz land chronically undervalued.
   depriz bldgs " over " .

3. Pressure re inc. tax.

4. Pressure of big landowners.

5. Interdependence of l.v. Lends self to group protest.
E.g. Watson & Reagan's Malibu Mt. Ranch.

Solution? Make a map. Use it. Publish & distrib. it to all taxpayers. Educate them.

C. Other values of map.
   1. Share of land by neighborhood.
      See p. 32 of ALTB
      Useful to predict renewal. Higher land share, nearer to conversion.

   2. Effect of ghetto.
      Depressed loop. Refutes idea slum land is high

3. Effect of density & zoning

Low density keeps unit values as low in n. as in south, despite inc. differences

4. Other - general discussion.

a. Basic symmetry, gradients from 100% spot.

b. Effects of zoning

RH

c. Basic continuity. Can't map bldg. values this way

d. Poor live on cheap land?

N. side, yes

S. side, no.

e. ~~Strip~~ Ribbon devts.

Carried to extreme

Influences values behind

f. Influence of one expanding instn.

UWM

Allen-Bradley

g. Nature of CBD

h. Shopping centers

3 show up.

Bayshore doesn't.

i. ~~Hall~~ Value of wtr. & rail vs. amenities for indy.

Mem. V. is low.

Upland indy. is hi

j. Islands --

There are too many. Few can survive.

Compn. for p.w. dollar — leaving to little for core,

k. X ways

Influence not very evident.

The University of Wisconsin – Milwaukee
MILWAUKEE, WISCONSIN 53201 • 228-4811
• DEPARTMENT OF ECONOMICS

"Tom"

Notes regarding transfer of land sales data to maps to facilitate preparation of Land Value Maps.

1. ~~Plan~~ Reduce all values to a common denominator, such as dollars per square foot, or dollars per front foot, or dollars per acre.*

   In areas still unsubdivided dollars per acre is acceptable no matter what value unit is used elsewhere.

2. Scan the values to help decide on suitable value groupings. But whatever groupings are decided on, make sure they have some logic such as

   a) equal value ranges (i.e. ±.25 ; .25-.49 ; .50-.74 ; etc.)

   .25 .50 .75 1.00 $1.25

   b) or progression, such as doubling.

   .25 .50 1.00 2.00 4.00 8.00 16.00 32.00 $64.00

3. Place the values on the map according to the value groupings. It is easy to use coloured pins, each colour pin representing a different group. However this is not a permanent record, nor easy to develop into a land value map.

   Try using a coloured shape, such as circle filled in (or triangle filled in) either with coloured pen or pencil, so that the visual effect is the same as with coloured pins. ● The acreage values can simply be written on the map.

4. It would be worthwhile distinguishing between recent sales e.g. 1969 and later, from those of earlier sales, especially if there is a clear break in the market data, or a clear preponderance of recent sales as compared with 1965 sales. This might be done by using the same colour groupings but a different symbol (e.g. ▲ or ■, each symbol representing a certain time period).

5. Consider the subtleties of colour when choosing the colours for representing value ranges. One must not have too many groups of values (& won't have if progression is used); the colours must be able to be clearly distinguished from one another.

6. It would be helpful both to the person transferring data to the maps, and to the person making generalizations from the maps, to have the central (higher value) area on a larger scale than would suffice for the generally urbanized or urbanizing area.

It is a case of "lifting out" a section of the whole at some convenient line, preferably not a street (but perhaps some other legal line such as the back of the lot, or the lane). The "lifting out" does not have to be on a rectangular system at all, but would be better than, say, a circle in terms of convenience for the person transferring data.

Thus, unit values for properties inside the selected 'central' area would be placed not on the County maps but only on the maps of larger scale. The county-wide map would remain blank in that central area.

The maps chosen for entering this value data should be as simple as possible having only that information needed to locate the sale. Presumably a map showing location of streets, with street names, will be best. It would also be desirable to choose maps which are at the same scale as other mapped information (eg. topography) that is available. This is useful for later overlay comparisons.

* Franklin Wiles in a study of central Vancouver ~~evaluated~~ compared values by ~~by~~ SULA's, which were Standard Units of Land Area. ~~Since~~ The typical downtown lot ~~was~~ to be found to be 25 feet wide by 120 feet deep, and that was his SULA. He converted other lots (eg. 33 x 132 or odd shapes) by use of the assessor's depth & shape factors. This is a big job and not recommended for ~~the present~~ a study covering a large urban area.

19 Feb 1971

Mary Rawson
1116 West 15th Ave
Vancouver 9 B.C.

27 October 1970

Mr. Paul V. Corusy
International Association of Assessing Officers
1313 East 60th Street
Chicago, Illinois 60637

Dear Paul:

You're a master diplomat, you are, and I admire the artistry. So by Gum, yes, I will write a paper for the Assessor's Journal. Can you give me some guidelines on length?

I sent you recently a draft on timber taxation. This was stimulated in part by your deft needling at Phoenix. Your comments would be most appreciated. You can see I'm hard put to know which way to generalize about over and under-assessment. Has IAAO done a study on this?

Cordially,

M. Mason Gaffney

PHONE: (312) 324-3400

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

1313 EAST SIXTIETH STREET • CHICAGO, ILLINOIS 60637

October 20, 1970

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Mr. M. Mason Gaffney
Resources for the Future, Inc.,
1755 Massachusetts Avenue, N.W.
Washington, D.C. 20036

Dear Mason:

I agree that we gave Milwaukee a great deal of space for their "rebuttal"; our difficulty being the task of editing out the detail which has little meaning to those who are not parties to the controversy. Frankly, I see the same danger in printing your rejoiner -- an escalation of the controversy.

Mason, I appreciate your compliment on our openness policy, a reputation we would like to maintain. However, your rejoiner, despite its many points, contains little that will aid the membership at large in upgrading assessment techniques.

On the other hand, details of your study of Milwaukee land values and, particularly, the methodology employed in developing land value contour maps should be of wide interest and benefit. Can you prepare a paper explaining the study and the techniques used for possible publication in the Assessor Journal? I know you discuss the study in The Assessment of Land Value, but we would like to see more details on the "how to" aspect, rather than the conclusions.

Let me hear from you.

Sincerely,

Paul V. Corusy

PVC:mj

PHONE: (312) 324-3400

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

1313 EAST SIXTIETH STREET • CHICAGO, ILLINOIS 60637

Certified Assessment Evaluator
IAAO's Professional Designation

January 11, 1971

Mr. M. Mason Gaffney
Resources for the Future, Inc.
1755 Massachusetts Avenue NW
Washington, D.C. 20036

Dear Mr. Gaffney:

I apologize for the delay in answering your last letter. It arrived at conference time and things here haven't been the same. Which end is up?

✓ Journal article guidelines are enclosed. Don't concern yourself with them if your plans are to present a lengthy article. We can (I hope we can because we've yet to do it) split the article for publication purposes.

The timber taxation draft is out in the field being read by some of our members who are specialists in the area. Droste sent it out for me. If there is a time problem from your standpoint, please let me know and I'll write and get the material back. I'm still convinced it's an area we must get into more actively and not leave to a few people scattered in a few states.

IAAO has not conducted a study on over-and under-assessment. Not much more I can say about this.

✓ I look forward to receipt of your material which we can publish.

Sincerely,

Paul

Paul Corusy

Preparing Manuscripts for the ASSESSORS JOURNAL

For those who wish to submit manuscripts to the ASSESSORS JOURNAL for publication, the following specific guidelines should be followed:

1. Submit two copies of the manuscript

2. Use 8½ by 11 inch paper. All copy must be typewritten and double spaced. Margins of at least 1½ inches are recommended.

3. The author should insert brief subheads to emphasize the major thoughts or subject divisions in his article.

4. The author is requested to include with his manuscript a brief biographical sketch and a recent glossy photograph.

International Association
of Assessing Officers

1313 East 60th Street
Chicago, Illinois 60637
(312) 324-3400

An association of public officials engaged in the assessment of property for taxation, organized to improve standards and develop better techniques in assessment administration.

July 3, 1974

Mr. Mason Gaffney
Resources for the Future, Inc.,
1755 Massachusetts Avenue, N.W.
Washington, D.C. 20036

Dear Mr. Gaffney:

Last year we received your article entitled, "The Property Tax and Intergovernmental Equations" for publication in the Assessors Journal. In accordance with our procedure, it was reviewed and subsequently approved by our Publications Committee.

I had intended to use it before now, but prior commitments have caused me to schedule its publication in the October 1974 issue. If the lapse of time between when you prepared this paper and our proposed publication of it should necessitate, in your opinion, some changes in the paper, I would appreciate your noting them on the enclosed copy and returning it to me by August 10. Should you wish to call, please note that we have a new telephone number, and I can be reached directly on (312) 947-2045.

Sincerely,

Carol Thompson

Carol Thompson
Editor

CT:m

enclosure

CAE AAE CPE
IAAO's Professional Designations

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
1313 East 60th Street • Chicago, Illinois 60637 • (312) 324-3400

Certified Assessment Evaluator IAAO's Professional Designation

March 6, 1973

Mason Gaffney
Resources for the Future Inc.
1755 Massachusetts Ave. N.W.
Washington D.C. 20036

Dear Mr. Gaffney:

We have received your article entitled The Property Tax and Intergovernmental Equations, submitted for consideration for publication in our Assessors Journal.

According to IAAO policy, we are sending the article to our Publications Committee for review. I shall advise you as to its status when the Committee has returned the article.

Sincerely,

Carol Thompson

Carol Thompson
Editor

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS
1313 East 60th Street • Chicago, Illinois 60637 • (312) 324-3400

Certified Assessment Evaluator IAAO's Professional Designation

May 2, 1973

Mr. Mason Gaffney
Resources for the Future, Inc.,
1755 Massachusetts Avenue, N.W.
Washington, D.C., 20036

Dear Mr. Gaffney:

Your article "The Property Tax and Intergovernmental Equations" has been approved for publication in an upcoming issue of the Assessors Journal.

As soon as we determine which issue your article will appear, I shall inform you.

At this time it has been tentatively scheduled for publication in October, 1973 or January, 1974.

Sincerely,

Carol Thompson

Carol Thompson
Editor

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ALVIN FROM, STAFF DIRECTOR

United States Senate

COMMITTEE ON
GOVERNMENT OPERATIONS
SUBCOMMITTEE ON INTERGOVERNMENTAL RELATIONS
(PURSUANT TO SEC. 5, S. RES. 46, 93D CONGRESS)
WASHINGTON, D.C. 20510

April 10, 1973

Mr. Mason Gaffney
Resources for the Future, Inc.
1755 Massachusetts Avenue, N.W.
Washington, D. C. 20036

Dear Mr. Gaffney:

Thank you for your letter of March 30, and your kind reference to our Property Tax hearings of last year. Needless to say, we were quite pleased to be able to include your excellent paper on the property tax.

As you may know we plan additional hearings on the property tax this year. I am particularly interested in continuing to explore the question of minerals assessment. I would welcome any suggestions you might have on how we can develop a useful hearing on this subject.

In addition, the subcommittee would appreciate receiving a copy of your September 14 statement to the Advisory Commission on Intergovernmental Relations.

I hope we will have an opportunity to meet and discuss the property tax in more detail in the future.

Sincerely,

James E. Hall

"Property Tax" Intergovtl Relations sent 4/11 dec

30 March 1973

Mr. James E. Hall
Subcommittee on Intergovernmental
Relations
United States Senate
Washington, D.C. 20510

Dear Mr. Hall:

My congratulations on the Property Tax Hearings just released. Of course I was glad to be included, but I am even gladder that you gave so much space to minerals assessment, the worst neglected aspect of this whole vital question.

Responding to Senator Muskie's request for suggestions. I would like to refer you to my statement of September 14, 1972, to the Advisory Commission on Intergovernmental Relations. They are not including this in the Appendix to their Report, as originally planned. I can furnish a copy if you request it.

Sincerely,

Mason Gaffney

THE Public Interest

EDITORIAL OFFICES: 10 East 53 Street, New York, N. Y. 10022

Editors: DANIEL BELL • IRVING KRISTOL

Associate Editor: PAUL WEAVER

March 29, 1973

Mr. Mason Gaffney
Resources for the Future, Inc.
1755 Massachusetts Avenue, N.W.
Washington, D.C. 20036

Dear Mr. Gaffney:

I honestly don't know what to say. I find your article intermittently fascinating, always tantalizing, but frequently incomprehensible. The problem is, quite simply, that you know so much about real estate economics, and I know so little. I have to assume that the majority of our readers are in my own condition rather than in yours. So I feel that we do not find the piece publishable in this form. I'd like to encourage you to redo it so that it is available to the common reader of The Public Interest. My problem is that I honestly don't know how much work is involved -- I can't get a clear picture in my own mind of what the final version should look like. So all I can say at this point is that, if you wish to make a stab at it, I'd be delighted. On the other hand, given the amount of work involved, I am hesitant to press you to do it.

Sincerely,

Irving Kristol

Irving Kristol

IK:rl
encl.

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THE Public Interest

EDITORIAL OFFICES: 10 East 53 Street, New York, N. Y. 10022

Editors: DANIEL BELL • IRVING KRISTOL

Associate Editor: PAUL WEAVER

March 5,1973

Mason Gaffney
Resources for the Future
1755 Mass. Ave, N.W.
Washington, D.C.

Dear Mr Gaffney:

Thank you for submitting your manuscript to The Public Interest. Our editors will give it their consideration, and you will be hearing from us in the near future.

Sincerely,

Marc F. Plattner

Marc F. Plattner
Assistant Editor

Publisher: Warren Demian Manshel Chairman of the Publication Committee: Stanley Simon

Publication Committee: Orville G. Brim, Jr. • Nathan Glazer • Harry Kahn • Daniel P. Moynihan • Arthur J. Rosenthal • Leo Rosten • Martin E. Segal
Arthur L. Singer, Jr. • Robert M. Solow • Roger Starr • James Q. Wilson

28 February 1973

The Editor
Public Interest
10 East 53rd Street
New York, New York 10022

Dear Sir:

I believe the enclosed paper is good raw material for you, following up but not overlapping the George Peterson article on the property tax.

A few minor changes and notes are needed to make it self-contained.

Please let me know your reaction.

Sincerely,

Mason Gaffney

Enc.

28 February 1973

Professor Daniel J. Elazar, Editor
Publius
Temple University
Philadelphia, Pennsylvania 19122

Dear Professor Elazar:

The enclosed needs a few notes to make it self-contained. Otherwise it seems eligible for your consideration as a piece on federalism.

Sincerely,

Mason Gaffney

Enc.

7 May 1973

Mr. Earl M. Baker
Associate Editor
Publius, The Journal
of Federalism
Temple University
Philadelphia, Pa. 19122

Dear Mr. Baker:

I regret that I must withdraw my paper from consideration by the Journal of Federalism. By the time I received yours of March 21, I had submitted it elsewhere.

Sincerely,

Mason Gaffney

PUBLIUS
The Journal of Federalism

Center for the Study of Federalism
Temple University
Philadelphia, Pennsylvania 19122
215/787-1236

March 21, 1973

Mason Gaffney
Resources for the Future, Inc.
1755 Massachusetts Avenue, N.W.
Washington, D.C. 20036

Dear Mr. Gaffney:

I am writing to acknowledge receipt of your manuscript. You will hear further from us as soon as it has been critiqued.

Thank you for your interest in Publius.

Sincerely,

Earl M. Baker
Associate Editor
Publius

EMB:bs

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28 February 1973

Mr. Paul Corusy
I.A.A.O.
1313 East 60th Street
Chicago, Illinois 60637

Dear Paul:

Would you want to run this in your Journal?

Sincerely,

Mason Gaffney

15 March 1973

Dr. John Shannon
ACIR
726 Jackson Place, N.W.
Washington, D.C.

Dear John:

Lyle Bryant mentioned today that you wanted to publish my ACIR testimony of September 14 but were holding back thinking I had other plans. Perhaps there was a misunderstanding. Please be assured there are no other plans, and I would like to have ACIR publish it. Originally there was talk of making it an Appendix.

Sincerely,

Mason Gaffney

cc: Lyle Bryant