

Prop. 13 -- Talks & Notes

Azusa talk, major topics

1. Describe prop. tax

- Levy. '77-78, \$10.36, up 10%. '76-77, 9.46
- Who gets it. Local govt.
- Who pays it. Concd; not shifted, P. 1-A
- cf. to other levies. All state & local = \$246. $\frac{10}{24} = 41\%$
- cf. Cal. & U.S. Rate is ave. Above higher br. of hi values.
- cf. U.S. & foreign. Buhl data.
- Current changes: Assessed; invy. phantoms; Δ values; longer trend

2. Jarvis' initiative -- basic thrust, destroy prop. tax; reduce public schools, mainly. (note his attacks on tech. conventions)

3. Rationale for prop. tax

- Land value a public value. Beneficiaries pay.
- A birthright for dispossessed, landless
a fresh start for new generations.

Cite Course, common law. Not 100%, but a compromise

- Reduce concn. of wealth & power
- Limit wealth to what one can use well.

[No gain in K from if K wasted.]

- Unpreempted by inc. tax

f. Property inc. puts one on higher plane of welfare than work income

- g. Reduce discriminatory taxes on work, sales, & using land
- h. ~~Not shifted~~ (Muted: discourages subbing land for labor)
- i. Fights urban sprawl, reduces waste
- j. Basis for indep. of local govt.
- h. Based on holding, not using, encourages unempl. & prodn.

k. Taxes foreign owners; & absentee corps.
Arabs in Bev. Hills. Tax haven spec. on w. side S.F.V.
Calif. favorite for absentee spec. See Pomona data. For banks in L.A.

4. Jarvis' rationale for destroying prop. tax

- a. Cash flow problems of the elderly.
 - Is normal for aged to retire on accum. wealth.
Prop. li. cfd. to current inc. ^{Not reg. cfd. to pers. inc.} But they can
draw down assets. Heirs can give cash. Can leave
empty nest for smaller generations.
 - Ore. & B.C. programs, little used. Shows
issue is phony. Mt. from model hill
 - Is a general tradition of hiding behind
widow's skirts. Invoking puthos. I am
suspicious.

b. Property shd. pay only for services to itself.
Indeed, not even that, he wants total
destruction.

i.e., people shd. pay for services to property.

But:

- People services also help property.

Welfare checks to landlords. Shaffer.

Schools & h.v. UCLA, UCI, & h.v.

" " employers.

- State & fed. "people-taxes" help prop.

Nat defense

P.W.

Law & order

Ag. ~~Ex~~ Extension -- recent case of the
nutritionist who ~~acted~~^{knew} too much.

c. To stop waste in govt., & reduce size.

A ~~simple~~ phony. Promises one thing, delivers another. J. initiative: ~~does not~~

^{does not}
- do anything to stop waste, to Δ eff. of govt.
Even if it did reduce revs., has nothing to make govt. use remaining revs. better. Or govt. spends better.

Reform by Tanzi

Δ g. eff. is a tough problem, has to be met directly by citizen watchdogging

- Δ s incentive to hog trough it; to devote less time to taxable, productive work; more time to lobbying for p.w. & unearned, untaxed Δ l.v.

Logrolling wd. run wild. No recoupment from benefits. Puts local propty. on Fed. welfare.

Even today, specs. get R-side to spend \$ _____ m to Δ l.v. by \$ _____ m.

- does not reduce revs.

- removes tax collection from spending. More subventions, Inter govt. xfers.

- Adds another layer of bureaucrats. Money makes round trip to Wash., gets clipped.

d. To redistr. Tsy. surplus.

Shd. rather use this to reduce inc. tax, which has Δ d due to infln.

Cd. also pay debts.

e. Res. prop. Taxes have jumped up.

- due to lagging assets. This only means owners were getting away ~~from~~ w. undetwn. before, not that assets are hi now.

- due to Δ values.

But there Δ wealth of owners.

a) Cfd. to renties, mortgages, bondholders etc.

b) In cash. Can borrow. get tax free cash, reinvest (or consume)

c) When inc. rises, no one surprised when tax Δ s. Same for prop. tax. Same % of value.

But inc. tax Δ s more than in prop. to Δ inc., b/c. progr. rates.

f. To Δ inv. & empl., & improvement. (Altho he snipes at illegal immigrants, he's not talking down jobs, but talking up.)

Is he a crypto-Physiocrat? If so, welcome, brother! Many econ. ~~theorists~~ are saying prop. tax wd. be better if exempt K, from on land. (But J. has resisted this. Call Pollard.)

But J. wants exempt land, too, dump all taxes onto labor's wages & salaries & fees of profnl. men.

Wd. tax landowners ^{and K owners} ~~only~~ where they use land ^{& K} to make jobs

Drives huge wedge betw. cost to employer & take-home pay of worker.

✓ L's friend Laffer has made much of this, in WSJ. He's inconsistent, too! "He's not thinking."

Land cheap, labor dear, means grow barley instead of fruit & berries, reduce jobs.

Untax K that takes worker's job, while taxing worker.

Have e.g. & quotes. Use Laffer stuff

g. To prevent majority rule

h. To lower rents. Say prop. tax 100% shifted.

Humbug. If so, it's no burden on owner, won't depress bldg. Can't have it both ways.

i. To lower teacher's pay & perqs.

Unfair. Most imp't work, poorly paid.

j. To express resentment at busing;
Mickey-mouse in schools of Ed; & other
unpopular things.

Tantrums approach.

Direct reforms needed. This is throwing
out baby w. bathwater -- only in case of f,
it's bitgewater.

Educationists cd. help by getting their
house in order. Voucher system another
possibility. But not this!

k. To prevent sharing w. poor?

Or to share w. poor by removing alleged regressive
tax? Which?

Ambivalent, wants it both ways.
Humbug.

l. To encourage land spec?

I gather he's for it.

m. Remove outlanded prop. tax for schools, ^{anyway.} I don't
know if f. is ~~that~~ ignorant or dishonest, but not so.

n. Bes. so much Cal. land is public.

o. Res. so much prop. is exempt.
(Solution: tax it!)

Did J. support Wilson?

p. Res. some local spending is mandated.

5. Technical-legal bugs in Prop. 13

(Call Jack -- in Fontana)

a. No way to share reduced revs., "according to law."

b. 2% ceiling on annual Δ until sold, from '75

- Neighboring ^{identical} ~~lands~~ parcels ^{with} have diff. values, by arbitrary rule.

Series = pattern of laws.

B.C. had this for 10 yrs, became scandalous, had to back away from it.

- Cheaper parcels turn over faster.

Regressive pattern results.

- Declining whols. apprec. less.

another regressive factor.

- Bldgs. depreciate, land appreciates.

Use Truchant data.

c. No provision for either alt. revs., or reduced spending.

Dumps all this onto others, irresponsible.

Clavin there is \$34 b, waves his wand, pulls no. from air.

Is there? What must it cover? Get data.

d. Scuttles indep. of local govt.

Wd. make our system resemble underdev. countries, where a few grandees own ~~all~~ land, tax free, & local govt. prays to Mex. City.

Dependency is growing too fast anyway. What distinguishes U.S. is indep. local govt. own revs. A value to cherish.

✓

e. Wd. vastly Δ local use of dev. fees, hookup charges, street improvement requirements, payments in kind.

also, wd. Δ moratoria, refusal to serve, etc.

Arb. Hts. arithmetic. Bad enough now, fatal then.

Irony of big spenders ~~proton~~ ~~appearing~~ to evidently supporting J. They think they'll have lower taxes, & still get bailed out by rich govt.

Call Al

f. Wd. lead to prolif. of special districts levying "assmts" rather than taxes.

This wd. mean lawsuits

g. Prop. tax deductible. Replacement charges may not be, mostly.

Inghall's Sec. Off., ATSS

8-485-1720

Call for info. on budget, etc.

Lovell, Apr. 20, '78

Cal. State budget, now \$166 ~~thousand~~

Appropriations require $\frac{2}{3}$ majority. $\frac{27}{40}$ in Senate

Taxes require simple majority

Tax cuts --- ? (They might be viewed as appropriate.)

Law requires $\frac{2}{3}$ of "eligible" voters in local elections, rather than "registered".

Meaning unclear, will go to court.

40% turnout of reg. voters is hi in local elections

To go good

The present phase-out of invy. tax requires $\frac{2}{3}$ only because it includes an appropriation --- the State is approp'g relief money to localities

Shulman, Apr. 20

Total State-local Cal. spending: \$406

Prop. tax	10	6
Sales tax	7	6
Inc. ..	4.5	6
State Bus. taxes	} 5 6. or so	
Gas ..		
Etc.		
Other local revs. .. large.		

State budget ~~16~~ 16, revs. 18, surplus 2

"Prop. tax relief" is a regular expenditure, for
homeowner exemption, etc. Requires 2/3. Fast-growing.

→

State revs	18
Prop. tax	10
Other local	12
	<hr/>
	40 6

"Other local" includes Fed grants
State .. (possible double count)

Muhlenberg, Apr. 25

Jacoby - owns apt.
- in trouble for refusing to rent to blacks
- an immigrant
- public employee
- no war record

Laffer -
Tax capn. -- this means Tax not passed on

CEDA money.
Sam D. gets 40% budget from it
"Comm. Empl. Dev. Adm.", a fed. program.
Supposedly for blacks & unemployed. Hire middle-class school bids.

Elderly a phony.
a) Rebate for elderly.
On \$40,000 home, almost no tax
b) On \$200,000 home, can defer at 7%
Program too new to know how much used.

Schools
schools.
After dig thru b.s., is attitude on
I agree, they need uplifting. As do attitudes
of parents

James.

Q. "Tell that to widow Johnson, losing home for taxes"

A. "You're saying, Take someone who is

Self-centered

Untypical

Hysterical

Self-righteous

Self-pitying

~~Self-cent~~

and possibly mythical, & frame all
public policy around this one case.

Jarvis

✓ Hazard of "one-track" "single-criterion ~~or~~ goals." They are partial, do not ~~not~~ inherently balance out pros & cons.

Ec. evaluation, rent max.; inherently does balance out revs & costs to arrive at net results. Is a single-valued, unambiguous criterion -- but is arrived at as end result of a long actif process which purports to weigh in many factors, in systematic, measurable, way.

Is subject to evaluation & ~~correction~~ ^{amendment, if something left out.}. Is widely understood & communicable. Is a framework w. niches for all factors --- except for ~~one~~ one-track monomaniac ones.

✓ A one-track goal is where you max. or exaggerate the object of yr. special interest regardless of cost, i.e. regardless of the effect on other people & other goals. Some e.g.s are:

~~Output of all measurable~~

GNP; wildlife habitat; performing arts; steel indy; outdoor recreation; mai of timber; farmland reserves; highways; armed forces; merchant marine; R & D; medical care; edu.

Is same as wanting a subsidy.

What's good for me is good for Cbc.

Stands to lose \$15 million

School trustees endorse Prop. 13

CUPERTINO (AP) — The controversial Jarvis tax initiative has been endorsed by an elementary school board even though it would dramatically reduce income.

"The state has reserves to draw on while they determine how to respond to Jarvis-Gann," trustee Claire Hobbes said yesterday in explaining her endorsement vote.

The Cupertino Union School District, which operates a kindergarten through eighth-grade system for 20,000 students in this affluent San Jose suburb, voted 3-2 Tuesday night to endorse the initiative which will be Proposition 13 on the June 6 ballot.

Administrators estimated passage would cut the district's income from \$30 million to \$15 million, and might lead to a closing of the schools.

The measure has been opposed by most state and local officials, including the California School Boards Association.

The 44-student Roberts Ferry Elementary School District in the small Stanislaus County town of Waterford endorsed the Jarvis initiative last month, saying it would force much-needed changes in school finances.

"The Constitution of California says the first call on public funds is for the public schools," said Cupertino trustee Robert Hall, who also voted for endorsement. "It would be political suicide for the Legislature not to act to keep the schools open."

U.S.-Canadian air treaty

Periodical irrationality binge.

All the unreasoned, indefensible notions get cooped up inside us, beaten down by facts & logic. Then along comes a movement that lets us have it all hang out. We gather in mobs, hoot & holler, shout down other side.

Jarvis serves this need.

✓

Is OK for Jarvis to submarine school buses. But legisl. must then face them. 'Suicide' not so. How weird! Voters tell legislators order govt. to cut off school pockets, leg. is supposed to read this as mandate to refuse them?

W. what? J. says he favours lowering other taxes too.

W. Surplus? How far ahead are you looking? One year?

Schwartz

1. Jarvis biz.

2. No new taxes

✓ 3. a) ~~from~~ Mult. effects from Δ prot. spending
Neg. " " " " reduced public "

A wash - no net effect.

b) Small net reduction anyway.

✓ 4. vs. infm.

P-13 has no effect there.

✓ 5. Last chance to lower taxes. No, always another

b. Congressmen are quitting.
No hit them.

7. vs. unions. No effect.

8. vs. Subsidies.
Same as reducing salaries.

9. A sales tax will do it

✓ 10. Jacoby

11. A asset; takes so up.

B.C. tried P-13 system

12. Vs. waste. Me too, but won't do it.

13. Going for fed. money

✓ 14. Anon, Musgrave

✓ 15. Behr bill. Me too

Ideas, re Jarvis.

~~Humburg~~
Promises one thing; delivers another

~~Votes out majority rule.~~

Data on names & taxes of top 10 prop. taxpayers.

~~Data on % of land in tax base.~~

~~Invy. tax being phased out anyway.~~

~~Foreign ownership~~

~~Corp. ownership~~

~~B.C. went thru cycle of 5% annual limit.
Neighbors pay different taxes.~~

3, j ~~Growing dependency of local govt. on State & Fed.
The pattern of underdeveloped countries.
What distinguishes U.S. - is in history has been
indep. local govt. a value I cherish.~~

~~Welfare supports l.v. -- Fontaine case, Mr. Shaffer
Schools " " -- all v.e. cards cite s.d.~~

Friedman

- spreads self too thin

- addresses some issues w. his mind; some w. belly

Tax him-a is one of the belly kind. Not his field.

- absolutist, sees world in black & white. Govt. is bad, priv. contract is good. (Is why he's a popular journalist.)

- Here, ~~is~~ ~~best~~ applies his mind enough to say

prop. tax is far from worst; & Jamis is badly drafted.

Lukewarm support at best. Shows Jamis' desperation,

he must wave this trophy around.

- Friedman is desperate too, to push tax him. movement

This explains his support.

- His pal Harberger destroyed shipping idea. Reid destroyed requesty.

Jamis contradicts self, & other men.

W I shudder for my country on the day prop. owners slough off their oblign. to the state, (& thru state, to non-owners.) Why?

- diverts fed revs. from nat defense to welfare. Welfare for the owners of \$3 tr. of land & cap., not really a collective welfare case.

- reduces welfare for the needy. (In the name of welfare for the widow of property.)

J. crosses many wires, has it both ways.

- Is he vs. welfare & sharing? Then he
shd. prefer a regressive tax, & he says prop. tax is
Is he for sharing? Then why does he attach welfare bums, etc.
Why close schools?

- Waves his wand & produces \$34 b to cover
all needs. Get data.

~~1/ True, why not return it to wage earners
who paid it? Younger proposed. Or reduce debt. Get
data.~~

Prop. is largely exempt from inc. tax.

Imputed inc. curr cash deductions

Unrealized accruals

Fast write off

Timber -- cap. gains

Minerals -- depletion etc.

Equipment -- ITC

Farms -- ~~Wagon Act, plus undercurrent.~~
Wetlands etc.

~~- Cost of govt. is due to sprawl. Sprawl
due to land spec. That's why land raises govt. costs.~~

~~- J. says ~~poor~~ people shd. not be taxed for
improv. Good idea -- but half tax base is land.
Is he an underground land taxer? Welcome, brother.~~

But he wd. tax people for working. And for using prop. to create jobs.

- Says prop. tax shifted fwd., 100%.
But if so, is no burden on owner, won't depress bldg.

Brass, Bluster & bilgewater

Seattle indep. of local govt.

J. says Senemo outlawed prop. tax

I wish, Mr. J., you wd. learn to speak like a gentleman. It's hard enough to teach you ex., w/o having to teach manners, too.

Use stop watch.

Waste in govt. What causes it?

- spending other people's money. J. women, as localities spend fed. money. 2 layers of bureaucrats required.

- Unearned Δ , elbowing for. Hog trough approach to govt. And, Hts as e.g., give nos.

- Unempl. ~~of~~ [Cal. has hi rate, we can
assume people regard jobs as desirable. Don't bring up
immigr. gn. unless others do.]

J. fosters sub. land? K for labor.

Have some e.g. ready.

Earned v. unearned inc.

Arguments of 1Ds not taxes? Call Al

Jarvis notes, II (J-II)

Higher use of fees likely.

Some fees shd. be higher, e.g. wto use. But Jarvis doesn't have anything on this, & likely, random pattern of fees results. The Tantonian Effect. Strike out blindly.

✓ But while J. is telling voters to strike blindly, he is orchestrating whole thing w. eyes open -- rifling in our prop. box & local govt.

~ R. City., Robt. Fitch

Some proposals: Perks use fees

Trash dumping fees -- (a disaster. Shd pay people to clean up & dump.)

Public Health services. Immunize;
V.D. Checkups. TB tests

Reduce police & fire.

Free money, by Cal law, can only be used by
Depts. where generated.

Bes. of misrep-ⁿ. by J., we don't know what
message the signatories are trying to send.

J-II

2

~~As~~ Effective limit on housing, now is munic. policy.
J. wd. worsen fiscal impact, drastically.
Cities wd. close down bldg.

Art. Hts. study:

<u>Δ Revs</u>		<u>Δ Costs</u>	
Taxes	\$14 m/yr.	O & M tax	\$13 m/yr.
Dev. fees	51 m	X	134 m
Front-end deficit: $134 - 51 = \underline{\underline{\$83 m}}$			

Now cut taxes down to \$4 m, add \$10 m/yr. deficit.

Cal. ^{psub.} Inc tax yield, 1977-78, est. \$4.36
Sales tax, somewhat more.

Cal may already have prop. tax deferral for elderly?

J. says revs. are secure, but bond mkt. disagrees.
And bonds have 1st call. Confound of Blythe
Eastman Dillon -- no more bonds sold, period.
Good ratings before J. show Cal. not spendthrift.

~~Now~~ Most investors borrow heavily today -- is imprudent
not to.

Moody's cancelled all ratings

Lawsuits all over state. - L.A. Cty. Council
John Hansen.

Misaps from J. list.

1. Audit. limits taxes. (But Jacoby says we sales & inc.)
2. Cties. will dist. "as they do now".
(Impossible. Higher share goes for old bonds, e.g.)
3. \$400 per d.u. will "more than pay
for the public service such a prop. gets".
4. Prop. taxes shifted to renters.
5. ~~after~~ Under this audit, taxes can be
raised "if people agree by their votes." No, takes 2/3 of
reg. voters.
6. Rt. of people to govern by votes is "absolute".
Not if J. passes.
7. Const. is Supreme Law
8. P. 13 will not affect pub. schools, bcs. Art. 12,
S. 1 says Leg. shall provide for annual levy by city of
S.D. taxes suff. to provide the serv. that Sch. Bd. determines
are ~~reqd.~~ required. But this is subject to max., & J. sets max.

9. Claims will lower taxes \$1b. Is J's est., not others. Now he backs away. Does so on back of same sheet.
10. Will stim. const. & bus. (Actually, land tax does that)
11. Says Senano outlaws prop. tax for schools.
12. Says ~~prop~~ schools will get as much as ever; but prop. tax will be lim'd to non-people services.

One or other is false.

Also says, no raise in sales or inc. tax.

It all comes from reducing:

Waste

Welfare, esp. for illegal alien

Matching grants (esp. Int. highway system)

Pensions

Bussing

Community College System

Education (Jacoby)

13. Says will automatically reduce revs & waste.
14. Jacoby favors inc. tax over prop. tax -- but opposes making prop. tax resemble inc. tax.

Mandated City spending is big target. Lg. will stop mandating.

Jacoby Cites Netzer '73, saying we rely on prop. tax too much. Cites him as typical of most econ. In Peterson books. But Aaron Goffman Peterson &c. said revenue.

And Netzer says tax l.v. p. 23

Jacoby:

1976-77,

Prop. tax

\$9.46

All St. & Loc. rev.

\$246

'77-78, Prop. tax = \$10.36, up 10%.

Name sheet says Cal. collects \$406. (State budget is c. \$1363)

Bd. of Eq. says Comm. prop. pays 65% of prop. tax.

But includes rentals w. comm. f. claims.

~~the~~ Claims this changes ratio to 35% comm.

(But this means ave. rental unit has almost same value as ave. o-occ. unit, false.)

Behr only helps o-occ.

Property Tax Revenues Up by 10% in State

4-
13-
78

SACRAMENTO (UPI)—Local governments extracted \$10.27 billion in property taxes during the current fiscal year, an increase of almost 10%, the state Board of Equalization reported Wednesday.

For a typical \$40,000 house, the board said, an average California homeowner paid \$881.10 in property taxes this year. 2.2%

Alameda County, which yielded last year to Sacramento County, regained the No. 1 spot for the highest average tax rate at \$12.59 for each \$100 of assessed value.

Los Angeles County finished second at \$12.40 and was trailed by Sacramento at \$12.19, San Francisco at \$11.82 and Contra Costa at \$11.19.

Tiny Alpine County rolled in again with the lowest rate, \$4.98. Other low raters included Plumas at \$5.87, Mariposa at \$5.98, Colusa at \$6.33 and San Benito at \$7.

Property taxes would be cut by an estimated 57% throughout California if voters approve Proposition 13, the Jarvis-Gann tax limit initiative, on the June 6 primary election ballot.

The state board also reported that the taxable assessed value of real and personal property statewide rose to a record \$96.3 billion during the current fiscal period, an increase of 15%.

In 1976, the growth in net taxable assessed value increased by 11.5% and by 14.3% in 1977, the board reported. At the same time, the tax rate increased by 9.6%. This fell on the heels of a 12.9% rise last year and a 12.5% increase the previous year.

Board Chairman George Reilly blamed "soaring" inflation on the huge increase in the values of property in the last several years.

Figures showed that statewide the average property tax rate fell from \$11.50 for each \$100 of assessed value last year to \$10.68, the lowest level in seven years.

State gen. Taxes: \$13.26, 1976-77.

~~Other taxes:~~

Sales

Inc.

Bus. inc. & franchise

J. says tax cut should accord to law. (what law?)
 Law says city must offer certain level of welfare.
 So, others wd. feel pinch.

Re Laffer, he opposes wage taxes

Re Jansky, he cites Netzer

Re Friedman, he says prop. tax not worst.

2.2% is overall t.r. this yr.

Ala. City hi, 3.2%

LA .. next

Alpine City. 1.2%

\$400b, mkt. val. taxable Cal. prop.

Tax rate falling slightly, lowest in 7 yrs.

Due to Reagan-Moretti, 1972.

There is already a rev. limit for schools. (not cities or dists)

Requires override. (we passed one last yr.)

"Shippase factor" system is partial compliance w. Senate, w-in prop. tax system.

Counterpart of big amount Δ s are 4 yrs. of no Δ .

Result: Of higher prop. tax bill, lower % goes for schools.

$$\begin{array}{r}
 40,000 \overline{) 880.00} \\
 \underline{80000} \\
 80000
 \end{array}$$

Data needs, Arizona talks

Prop. tax levy ass. value, \$96 b. (Mkt. value $\therefore$ nearly \$400 b)

Aggreg. in Cal. Latest, \$10 $\frac{1}{4}$ b. L.A. Times, Apr. 13 '78. Up 10%

Who gets it; how used.

What % of revs is it

Trends, in %. State ave. prop. t.r. fell. 1976-77, 11.50%;
1977-78, 10.7%, lowest in 7 yrs.

Who pays

Conc. data. Inc. elast. of demand, etc.

Land %

Psal. %

Kind of land & K

Ag., indy., resid., etc.

Exemptions

Possessory int., incl. offshore.

Shifting: Harberger, Aaron, Stockfish

Other revs. -- cf. to prop. tax.

Cal. v. U.S. -- Netzer paper

U.S. v. foreign

Sanano leg. outcome.

Power = n as state tax

Invy. phaseout plans

Value of tax base, & trends in values

Cal. const. quotes; & legal.

- Common Law. Fuller interp.
- Land is state prop?
- Bundle of rts.
- Servitude to Taxes. No one buys any guarantee.
- 100% assmt. required
- Wt. is state prop.

Waste of Urban Sprawl

Foreign ownership

Welfare checks to landlords?

Alg Ext. case

State & fed. subventions.

Oates

Lovell

Sources of State & Fed. revs.

Arlyta H+s data

Pollard.

Did J. ever argue for tax's Hds?
 " " " " " " Winson Act?

Laffer vs. payroll tax

E.g. of subbing K & bond for labor

Harberger vs. shifting

Teacher pay scales

Senemo not out law's prop. tax.

Call Al re special districts

Call Jack R. for his outline.

The true or subliminal message of J-6

Lenano will make prop. the more egalitarian.

Its redistrib. nature has been blocked by fiscal zoning etc.

Now slippage factors, & power = n propounds, erode & threaten this.

If prop. the cannot be contained, ~~so~~ they want to destroy.

also, merit busing etc.

But before you destroy, consider voucher system.

Re Jarvis

- ✓ 1. J's abuse of the word "compost" shows he knows a little about gardening as he does about law & taxation.

Compost is of vegetable origin, is clean & sweet & highly prized for ^{home} gardens.

The stuff J. ~~lays on us~~ ^{lays on us} is of animal origin -- ~~also known as~~ ^{also known as} ~~Barnyard Frisbee~~, ~~fr.~~ -- used for squashes, mostly water, water mixed w. Barnyard Frisbees

- ✓ 2. Proponents of P-13 spend very ~~small~~ little of their time discussing P-13. They waste yr. time attacking all the sins of the world

- attack U.S. Congressmen's pensions

You are supposed to think P-13 will stop pensions. They insult yr. intelligence.

- attack Sacto.

P-13 strengthens Sacto. & Wash.

- attack unions (Schwartz). No effect

- point to warehousing in Ariz. & Nev.

P-13 worsens problem

- attack infln.

But P-13 inflates l.v. Laffer says. Otherwise, no effect. Deceptive to imply P-13 solves these problems.

✓ 3. J. says Senano outlaws prop. tax

a. False

b. If it were true, no point in P-13, it merely affirms what is already happening

✓ 4. J. presents P-13 as reducing spending.

But nothing reduces spending

It already takes 2/3 majority to spend in facts.

And as reducing taxes

But guarantees A in

Income tax

Sales tax

Uniq ..

Bank & corp. profit tax

Personal prop tax

Gas tax

Water rates

5. J. accuses opponents of having more in public trough.
Pretty nasty phrase.
Let's see who has more in public trough

A. People who work for govt.? ~~does not apply.~~
~~Five day's work for day's pay.~~

B. Those who get something for nothing.

A. Police who risk lives?

Firemen " " "

Teachers who put up w. flake from
unruly kids & unreasonable parents? How many
of you wd trade places w. them?

Apt. owners -- ^{hardly any} ~~tax~~ tax, if P-13 passes

Welfare will pay rent

Sheriff will convict

Medi-Cal keeps ~~wild~~ truts wild

Streets paved. Wtr. sewer

Police protect, settle fights

Schools Take children.

6. Chestnut re prop. pay only for services to prop.
Self-righteousness runs amok.

Who is ^{to be} resp. for welfare? The sick & disabled?

... .. nat. defense? Prop. benefit?

... .. Fed. highway?

... .. Fed. grants & rev. sharing?

Does prop. benefit from edu?

Lay all this on healthy producers wage earners & consumers?

7. J. rewrites history w. a free hand

a) Wins suit that P-13 covers only one subject.

Says suit was over P-13 being vague & poorly written

b) Seniors

- ✓ 8. Dictator countries rarely use prop. etc.
I only know one, Taiwan

- ✓ 9. Gann thinks $\frac{2}{3}$ of "qualified electors" means those who vote. J. thinks means 'leg. voters'. But no matter what they think... ~~what~~ or what public thinks. Court must decide legal meaning.

✓ 10. J. claims mult. effect
Mtd. be a wash.

But worse

✓ a) Net leakage of Fed. \$, \$36/yr.

✓ b) Reduced inv. opp.

✓ 11. Talk of incentives, as the priv. incentives is problem.
Overlook incentives of l.g. fiscal impact.
Limit on bldg. now is not priv. incentives, but
unic. incentives.

✓ P-13 removes power to tax, leaves power to zone.
As, close down.

✓ 12. Public servants do the dirty ^{& dangerous} work of society.

Garbage

Police

Welfare -- keep 'em out of sight, pay their rent.

Black board jungles

Fire

Disabled, elderly

Take the abuse of the public, too. For this you call
them bad names. none in public trough.

Main problems re J-6.

1. It doesn't add up.

Promises more than can deliver. Free lunch syndrome.

Cut ~~the~~ prop. tax

Raise no other tax

Sustain ~~open~~ services.

Treats us like children
who want to be fooled,
think we get something for
nothing

2. Cuts wrong tax.

Cite Laffer, Netzer, Friedman

Prop. tax as benef. tax

Services to people bring people, people makes prop. valuable.

3. Guarantees litigation

Some kind of practical joke. Appeal to greed, gullibility & bias. They'll buy anything.

4. Weakens local indep.

Self-righteousness run amok

Handcuffs local democr. Already require $\frac{2}{3}$ for bonds, etc.
 $\frac{2}{3}$ in Leg. won't change things much.

5. ^{proponents} Spread misinfo., contradict self, condemn teachers etc.

Slogans that don't bear analysis. *Shifting grounds & positions.*

Deceptive, divisive,

Exploiting hysteria from untypical

6. Summary: Irresponsible

Is due to legs

If schools are bad, resp. thing is improve them,
not ~~stick~~ hit out blindly vs. them.

12. Lewis

Unreliable re facts. Unscrupulous & disgusting.

Full of digressions & smokescreens. - e.g. disgusting
insults, to distract

Condescending, insulting. ~~Fitches message to~~
Seems to assume audience is drunk, looking for beer-
belly laughs, cheap shots.

~~13. Seniors not v. prop. tax~~

14. Nothing for ex. in govt.

J. like Cong. who ~~never~~ voted no on all taxes
never voted for a tax, nor vs. an approp.

3/17 15. Leaves munis. w/o incentive to let in new bldg.

3/18 16. Won't make ex. known.

17. Ambiguities. Litigation.

18. Opportunistic exploitn. of unusual combo. of circum-.

4/3/ 19. Won't make ex. known

20. Meritocracy or hereditary wealth?

I. It doesn't add up. Books don't balance as claimed.
You have to believe in Stu Claus.

Inside every reg. voter there lurks a ~~little boy~~,
child of the past, who secretly wants to believe
in Stu Claus. Is part of Mr. J's ^{artistry} ~~genius~~
he has learned how to reach that hidden
yearning, play on it, ~~entice~~ hold us spellbound
as he conjures up visions of sugarplums dancing
in our heads.

Doubletalk p. 1, promises taxpayers 76 relief; p. 4, denies it. Then he
accuses others of
eyes that blink.
specifically:

- Lower p. y. taxes \$76 today (to hold down
while all else goes ^{up}) (Wkly., destroy prop. tax 100%).
- Raise no other tax
- Maintain same services.

How?

1. By distrib'g surplus, \$3b

But that is not free. Cal. use to lower other taxes. Younger said, return to those who paid it, by lowering their inc. & sales taxes. This is a raid on state treas. by local treas. For Cal. taxpayers, a zero-sum game.

2. By distrib'g future surpluses.

But these come from effective Δ inc. tax rate created silently, stealthily ea. yr. by infln.

Here is a tax rate that is rising (while prop. tax rate is not, actually falling.)

Here is a tax rate above nat. norms -- while prop. tax rate is about normal. ~~or that said.~~

3. By more Fed. handouts?

But:

a). Immediate effect is the revenue.

i) More inc. taxes.

ii) Less matching grants

About \$3b net transfer to Fed. treas.

(as much as the accum. surplus.)

b) Other states will require their share, too.
Uncle Sam no Sta. Claims. Raise fed. taxes.

Add another layer of bureaucracy. Two more, if
frustrated thru states. Three more, if cities
hire lobbyists to apply for grants.

This overhead will eat up big share. ~~Send up~~
X. Pay a lot more for what you get, when comes
thru Wn. & facts.

c) ~~Lose local indep. Power follows money.~~
Return to ~~More Fed. money~~ this later.

4. By ~~reducing waste~~ making govt. more effic.

Another Sta. Claims idea. So easy.

~~Causes of waste~~

To Δ eff. in govt. you analyze budgets, ~~cut out~~ measure benefits, cf. to costs, establish a
cut-off pt.

This calls for diligence, knowledge, watchdogging,
thinking, hard work --

Nothing in ~~the~~ Prop. 13 (P-13) addresses these ques.

Cut by 20%, get 20% less service, same level of effie. -- if cd. cut across board.

Actually, funds aren't that readily transferable. Will cut most those services most dependent on prop. tax.

Fire, police, schools, streets, parks,

also, freeze salaries, most able people leave, not the least. To weed out the least able you need evaluation programs -- hard work, rifled in on the objective, not unrealistic wishful thinking.

a big cause of ineff. in govt. will get worse. Landowners have the "grimaces". Prop. tax is a benefit tax, slows them down. As tax earnings more (over)

5. By Δ tax base

a.) Δ bldg. But that also means more need for public costs.

Fiscal impact of new bldg. is already negative. Arl. Hts. figures, \$80 m net capt. loss.

J. wd. make much worse. Cities shut down. Cities wd. be slower to, wd. get big surge in exurban sprawl w/o sewers. "The County looks" - amazing in space.

b.) Laffer effect: v.e. values rise
(J. says they will fall)

and prop. less. ~~the~~ the way to get rich is not to work or produce, but lobby in govt. for govt. to raise value of yr. land.

Then, what you do for one, must do for all.
That's where a lot of waste in govt. comes from, not just from coffee breaks & teachers conventions + that J. snipes at.

Laffer is good thg, as far as it goes.
But ~~assumes~~ ~~govt. services~~
overlooks depressing effect on v.e. of lower
public service, higher inc. tax, & sales tax.
More Sta. Class thinking.

6) ~~By adding Fed. funds to base.~~
Great. But P-13 doesn't do it, &
J. hasn't proposed a single specific, constructive step.
Is just hot air.

Summary: promises something it won't & can't deliver.

Condescends. treats us like children who love games of make-believe & can be silenced w. cheap cotton-candy. ("Dearie," "Sweetheart,")

What does it really do? Shifts tax burden of prop. base. onto income & sales base: earning a living, & living ~~for~~ ~~lets~~ ~~look~~ ~~at~~ ~~this~~. Not tax relief. Income tax aggravation: sales tax aggravation. Wd. more than double state inc. tax to make up shortfall. (Over)

II. ~~It~~ cuts wrong tax, for wrong reasons

1' M concede, good for apt. owners.

(I'm one myself.)

We have No thing to fear from Δ sales tax -- no sales tax on rent,
" " " " " inc. " -- tax shelter.

Prop. tax is about all ~~money~~ ^{we} pay, so I'll concede ~~that~~
~~that~~ we apt. owners gain. Park La Brea, big apt.
complex in L.A., wd. save \$/m/yr.

(I'm a little nervous about reduced welfare.
bes. some of my ^{prospective} ~~sons~~ are sick & disabled & I count on
their welfare chgs. for my rent; & I'd hate to

Other likely targets are: bus. profits.

State- and prop. tax

Pub. prop.

Bank & corp. tax

get my picture published for dumping them on the street)

But re whole pop., is it a good tax?

Arthur Laffer

M. Friedman.

N. Jacoby

a) Opposes prop. tax relief based on income, & ability to pay. This wd. "twist" the prop. tax into one income tax. i.e., dislodge inc. tax, & ability to pay.

b) Netzer

i) Cite ed. Peterson. Netzer is one who opposed prop. tax

ii) Cite Netzer.

No sales or inc. tax

~~the~~ Land tax. (50% of roll)

iii) "Is Carl's Prop. Tax Out of Line?"

Prop. tax has fallen as a % of state & local revs.

1967-68, (13.5% from single fam. resids.) 38.6%[†]

1977-78, (13.7% " " " ") 34.2%

And State pays part of this: $\frac{1}{2}$ the inv. tax; part of tax on o-occ. singles; low-inc. > 65; Women Act.

[†] Excluding fed. support. As this has grown, prop. share has dropped even more.

Also, prop. tax is a benefit tax (in part - more so than most)

Extend streets, water, sewer, police, fire, drainage, flood control --- raise l.v.

A. Marshall, "public value":

Nature

Govt.

People

on \$ Ron Rose, est. \$ m in Arb. Hts. per acre, if city commits self to extend services.

Shd. prop. pay for services to people?

✓ a) People pay for services to prop.
Rev. sharing

C E D A

Prop. Tax relief

Categ. Grants

Etc.

All from people taxes, earnings & sales

b.) People services raise prop. values

Welfare

Schools.

Good schools bring people; people
give value to prop.
Every r.e. notice, list schools.

Society is a web of mutual obligations. Prop. is
stewardship. Owner has rts., also obligations.
Receives enormous benefits: owes some dues.

Cite the book Jacoby cites in P-13 ~~the~~ handouts,
p. 70

c) Prop. pays lower inc. tax rate.

d) Foreign owners pay even lower, & no
sales tax.

Prop. tax is all they pay.

IV Weakens local indep.

A. L.g. become beggars & pleaders in facto. & Wn. Grantsmanship.

More levels of bureaucrats, to apply & review.

B. This is what ^{"Dictator"}~~underdeveloped~~ countries are like. Nor the Am. way, network of mutual obligation, prop. held subject to liabilities

It's the Conquistador way, where real prop. is absolute, owes the peasants nothing, & local govt. owes everything to one central ~~tyrant~~ dictator. J. has it backwards.

C.

V. Propaganda spread misinfo., hate & divisiveness,
exploit hysteria & gullibility

A. 3 m. homeowners ^{can't pay.} ~~going to lose~~

Garbage. Wishful thinking.

Trying to foment illegal tax strikes.

(Law & order is for the peasants)

B. Teachers are leeches.

Are some rotten teachers

Also landlords.

Diff.: Teachers pay income tax.

C. English decline caused by prop. tax.

Fact: Eng. has no prop. tax, as we know it.

Only on us.

D. America outlawed prop. tax.

E. Prop. tax burden is growing

To prove: that P-13 folks campaigned
vs. spending rather than prop. tax

Cite Laffer brochure.

and

Jacoby citing Netzer

June 27 LA Times

Jimmy Wurf says best tax is
progressive publ. inc. tax.

Same time as he blasts P-13.!

Yet, P-13 merely does what Wurfs have
preached for years!

Dave Mulhman, May 2

1. \$26 moving back to Fed., net (if no Rodda)

2. Homeowner exemption abolished under Jarvis
It's written in there.
Other exemptions stay.

3. CETA

If lay off 1st fulltime CETA employees,
all have to go - by ~~moving~~ Fed. moving city.

Ruth Ross, Cal Poly Pomona, monitoring L.A.
CETA for Brookings.

4. Gen Rev. Sharing.

Local tax effort is part of formula.

Calh. has formula.

Cal now gets \$7-86 Fed aid
10-11% of \$706 fed. total.

✓ 5 But higher state effort as state rev. sharing.

6 Call Hagman re % of welfare going to pay rent.

7. There

✓

Gen Rev. Manning is $2\frac{1}{2}\%$ of state & local spending
(\$1.6 in Cal.)

8. A. G. Younger has identified 37 issues in
P-13 requiring judicial or leg. interpre.

Leg. Analyst

S-15. State not obligated to provide replant. revs. for schools, "Art. XVI notwithstanding"

S-26 A 50% Δ in sales, inc., & corp. t.r. wd. replace revs.

✓ S-30 Lechages: reduced fed. tax deductions
" mini. bond sales; higher i.r. on sales
" fed. grants
" prop. taxes from absentee owners.
Increased prop. to import, bus. tax reduction
spending wd. Δ imports.

"Bar-room logic" of J.
Drunkens Drafting.

Post: $2/3$ of qualified electors is "incredible"
Half of qualified voters are not even registered;
and $2/3$ of registered voters have never ^{even} voted at once,
in local election.

There was an old string-tie Congressman
in the ancient times whose formula for staying in
Cong. was simple genius.

✓ Never voted vs. an approp.

Always " " tax bills

✓ This is the ploy J. got away with. Probly can't be pulled often
J. ~~is~~ rhetoric, ~~some formula~~ reminds me of that Cong-man.

Lower prop. taxes

Fund schools as before

Maintain all other services

Increase pop. & bldg, provide hi-level services
for all that.

Not raise inc. or sales tax.

How much wd. those apts. be worth w/o govt. spending?

No sheriff to witte tuts who don't pay?

No sewers: welfare: medical: schools; street cleaning: police.

— Call Hagman re how much welfare goes for rent.

History books say

"Duke of Wellington. 'Mr. Jones, I believe'."

"If you believe that, you'll believe anything."

Books wrong. Man really said ~~"I believe Mr. Jones"~~ & Duke really said ~~"If you believe that"~~. --
Jones was really Jarvis. A living, breathing insult
to the intelligence & fairness of listeners.

Brig. Young knew their land was God's bounty,
secured for group by their joint & common efforts.
So he ruled that the owner was a steward, owed
back to the community something.

J. betrays the spirit of Brig. Young

J. takes cheap shots at teachers

Unworthy debater play. Myster ~~long~~ Trick.

"You didn't even pay for the banquard Forbier
you put in that shot."

A one-sided, unfair, slanted, biased way of looking at things.

A politician defined as one who makes a career out of promising more than he can deliver.

If so, J. is most political person in Cal.

Double Talk, double think.

~~When~~ Since I bought my house, rose 60%
Lucky me.

Borrowed, & cash w/o inc. tax. Bought
more r.e.

Annual Δ wealth $\cdot$ 2x salary before tax --
& no inc. tax.

Wrote back to B.C. bragging. Grew rich in
my sleep, paid better than all my work

Hold on, says J, ~~that~~ you have suffered
are an unfortunate man. Have suffered severe
reverse. Takes rising. Grand felony theft.

Re work, ^{just} have rose in public trough,
all unearned. Shd. be ashamed of yourself.

Rose says he's mad. After hearing ~~that~~ twisted logic, am inclined to agree.

But if means angry, we all know that
anger means admitting you're wrong. Confucius says.

P-13 ideas.

0. No more new local agencies wd. be possible.
1. Mission Viejo Co. Orange Cty. — owned by Phillip Morris

2. Hufford's Downside Budget, L.A. Cty
- Close all Cty. Hospitals, but 3
 - Cut sheriff 33%
 - " fire 71% . Close 51/88 stations
 - " "health services" 45% . (Paramedic
 - " Munic Center support
 - " Cty. museums
 - " arboreta & botanical gardens
 - " Otis Art Inst.
 - " beach lifeguards
 - " recr. activities
 - " park maintenance 71%
 - Close Courthouses , in 22/80 cities
 - Cut flood control .. (is 100% on prop. tax)
 - Lighting

Sheriff cut less than fire, bcs. sheriff gets state & fed funds

3. Re replmt. rev., Cties. not allowed to license for rev. — only for regr.
(Cities can license for rev., & tax sales)

4. School distrs. will sue for all of tax bene. but they are ~~the~~ 'districts'.

✓ 5. The poor, sick & imprisoned will still be here.

6. ^{L.A.} 1/6/62 branch libraries wd. be closed
800/200 librarians fired.
City does this.

7. Milton Friedman helped draft Reagan's Prop. 1, 1973.

8. No on 13 supporters.

a) CTA, etc.

b) Pac. Mutual Ins. Co.

(Tax on ins. co. ^{premiums} ~~profits~~ likely)

c) Pac. Lighting

(Utilities, state-assd.)

d) Fed. Dept. Stores

(Sales tax hits them)

e) Bankers (Muni. bonds)

9. "I'm mad as hell" - Jarvis slogan.

after hearing him, I ~~is~~ have to concede that point.
(He is indeed, quite ~~mad~~ daft.)

Modify approach

✓ 1. Most ^{supporters} ~~people~~ think this is a tax limit measure. It isn't. A cynical fraud

2. Most people think this sends a message. But J. changes every time opens mouth. Attacks teachers, but promises no cut in school money.

Attacks state spending, but says state will pick up all deficits

Q. The only message is the words. "In the beginning was the word, ..."

Q. What is the message?

What Jarvis says, or Gunn, or P-13?

Gunn says $\frac{2}{3}$ those voting

J. " " ~~is~~ reg.

P-13 " " "qualified electors", a new phrase, cd. mean $\frac{2}{3}$ of those qualified to reg.

What J. says on Mon. or Fri?

Changes his tune as often as a Wayne

King Medley

Leg. has

- ✓ ~~Leg. has~~ already responded to prop. by a) 6% limit on s.d. Δs.
b) Effective freezing of t.v. for other purposes. c) Raising ~~state~~ taxes
d) Require 2/3 vote for local bonds e) Relief & deferment to low-inc. & elderly.

J. says prop. tax shifted. "Not one nickel" paid by apt. or bus. owner.

✓ Not what Laffer says. ^{in J's own handbook,} J's ~~handbook~~ proful. expert, says income of prop. owner rises by amt of reduced prop. tax. Apt owner keeps it all.

to do most other exs.

~~G. Peterson p. 9, re land.~~

~~Caron, Harberger & c., McLure, Mierzkowski, Rolph, ... also say it re K.~~

~~But land is 50%, so that's enough to show the point.~~

✓ Why does this matter? Res. ownership of prop. highly concd.

- more concd than income.

- the higher the inc. class, the higher

share of inc. comes from property

✓ of S.Oil. ~~pay~~ wd. get a tax cut of \$13 m., by ~~§~~ P-13. ^{Larger corps. more K-intensive. ~~Richmond~~ Richmond refinery} (over)

So, by taxing prop., have a highly progressive tax, & w/o ~~tax~~ ^{income} adding to staggering burdens of inc. taxes on earnings, the most basic human rt. The right to keep your earnings

✓ Lockheed wd. save \$11 m/yr. (in L.A. City, Morechenham)

In Riv. City:	{ Kaiser - Acton,	\$ 1.6 m
savings	{ Kaiser Steel,	.9 m
	{ Am. Cement	.4 m
	{ Rohr Aircraft	.4 m
	{ Sunbist Lemon	.4
	{ Owens - Ill	.3

What do Realtors have to fear from P13?

1. Withdrawal of local p.w. & services
2. Special builder fees
- ✓ 3. Transfer tax effect
- ✓ 4. Massive anti-business reaction
Nov. initiative
5. Years of litigation
6. Reduced new bldg.
7. Shift of power from local govt.
8. No reduced assmt. on v.e. that falls, due to moratoria, or decay, etc.
There will be moratoria!

✓
Phone firm

11/28/76

Ariseville

gets county's

Pres.

top tax bill

Entirely

If you think your property tax bill — the one, by the way, that's due by Dec. 10 — is steep, consider what General Telephone is shelling out this year.

Four million, six hundred and one thousand, four hundred thirty six dollars and fifty cents.

And that's just to Riverside County.

General Telephone, which services most areas of Riverside County, has the dubious distinction of paying the highest property tax bill in the county.

In second place, nearly \$1 million behind, is Southern California Edison Company, which will pay \$3.68 million.

Also included in the top ten taxpayers are: Pacific Telephone and Telegraph, \$2.86 million; Kaiser-Aetna, \$2.6 million; Southern California Gas, \$1.98 million; Kaiser Steel, \$1.42 million; American Cement Corporation (Riverside Division), \$652,000; Rohr Aircraft, \$652,000; Lemon Products Division, Sunkist Growers, \$593,000; and Owens Illinois, \$438,000.

By LANIE JONES

Press-Enterprise Staff Writer

Here live a produce department manager and a teenager grocery clerk, a middle-age steelworker and a retired machinist, a truck driver and a transit district official.

There are also grandmothers, housewives with school-age children, working mothers and working women who have no babies — at least not yet.

They are among the first 95 homeowners of "Daybreak," a growing La Sierra subdivision that is contributing to the building boom in western Riverside County. If all goes as Pacesetter Homes, the tract's Newport Beach developer has planned, within a year or two there will be 338 new homeowners here, living on what used to be 84 acres of ranchland.

The new community's inhabitants are from a variety of backgrounds. According to Pacesetter salesman Don Shearer, the youngest buyer is 18, the oldest 77; their incomes range from

Something th

"Good fences make good neighbors." So — because of his neighbor's enslavement to shib-

Prop. tax revs. as % of total expends.

City	Date	%	
	197-		
Cartagena	2	12	✓
Bogota	1	6	✓
Manila	2	41	
Lusaka	2	17	
Jakarta	3	12	✓
Bombay	1	19	✓
Ahmedabad	2	18	
Seoul	1	6	✓
Singapore	1968	12	✓
Hong Kong	3	Na	
Tunis	1	58	
NYC	2	29	✓
Chicago	2	55	✓

Balk. in Break p. 156

III, P-13 guarantees litigation, ~~years of chaos~~
Confusion is ~~the best that can be~~ certain;
Chaos is probable.

J. & spokesman have conceded most of the
points made by critics.

Friedman. Newsweek, says badly drafted

A. How share?

"According to law."

Moses on Mr. Kincaid

First, said there was one, w. all the certainty of
Now, admits there isn't, says Legis. can do.

Can Cty. drop welfare, by refusing fed. & state funds? (own)

Will schools get first call?

Claims yes (but they didn't. Police did.)

That leaves nothing for anything else.

"Not to worry," it will all work out. Str. Claim
will make it work.

Totally irresponsible, not deserving support.

Betrays yr. police, firemen, teachers, & all local
public servants

It wd. be illegal. More lawsuits

It wd. also force many landlords to evict
welfare renters -- or lower rents. Picture that one --
the streets full of elderly cripples

B. What is a "district" within a city.

Cities left out in cold, ~~for some reason~~ they are not "within cities."

Sec. 4, later, ~~also~~ lists "Cities, Cities, & special districts,"

Litig. guaranteed → implying they are different "Some court" will decide. — Jarvis.

C. Cash value means "City assess valuation", of "real prop."

✓ 1. State-assd. prop. left out. 5% of base. (over)

✓ 2. Publ. prop., unsewered roll left out.
20% of base?

✓ 3. Water Distr left out
Use their own assess & collectors

M.

D. '75-76 asmt.,

Later Transfers, or new bldg., bring up to current

→

1. Violates uniformity. Court on lawsuit

2. ~~Is~~ Assr. must reassess today as of 1975-76 -- looking back 3 years or more. Technically difficult.

3. Gums up mkt. -- a sort of transfer tax. Hinders brokerage.

Utilities

Personal prop., e.g. boats & planes

(All the uninsured roll? Inventory machinery,
equipment?)

✓ 4. Systematic bias over time vs.
kinds of prop. that turn over faster.
Small homes vs. large.

Indiv. vs. corporate

Resid. vs. non-resid.

also vs. personal prop., no tax rate or

5. "Fair mkt. value base" may rise 2% / yr.

a) Shifts terms -- was "full cash value" before.
So what does this refer to?

Indiv. parcel?

Whole City -- that's how it was in
B.C., until scrapped it.

b)

→ ✓ 6. What is "newly constructed"?

Just the new wing, or whole bldg?

Just the bldg, or the land too?

If the land too, how much land?

a whole farm, when a new barn?

all of Fontana steel, when a new shed?

all of Rancho Calif., when a new house?

F. Local "special taxes" undefined.
Is full of new & undefined terms.

All of a shopping mall, when a new store?

7. All real prop. "may be" reassessed.
Not must, but may.
Assr. may hold in place forever.

E. $\frac{2}{3}$ of "qualified electors" required for
other taxes. J. says it means reg. voters, but that's not what
it says. It's a new, undefined term. More litigation.
But there is certainty, anyway. Local govt. is destroyed. A small
minority can block anything.

another day he
said $\frac{2}{3}$ of those
voting.

~~The~~ Nitpicking? Remember this is law.
These words. Not what J. says they mean, or
promises leg. or courts will do. One day he says one
thing, the next day another.

Is this mess what you really want?

Sometimes I think this is all a bad joke,
someone at a party made a bet that if he
could sell anything in Cal. if he pushed enough
buttons of fear, ~~instead~~ ^{bias, wishful thinking} and ~~ignorance~~ gullibility.
More likely, Spornon never expected P-13 to

pass, ~~as such~~. It was a symbolic gesture,
a trial balloon. It surprised them by
catching fire, now they are stuck w. it,
have to take it seriously.

Many proponents concede the bad drafting.
OK, it's full of holes, they say, but we deserve
a good mad to get even w. big govt.

Quote L.A. Controller - Ira Reimer, concedes flaws,
but "understandable reaction to govt. excesses."

Self-righteousness run amok.

~~That's a strange line of reasoning.~~ Getting
mad & losing your head ~~are~~ is not a good
way of ~~of~~ reaching a goal — esp. a
complex goal like writing a Constn.

If a good catharsis makes you feel better
OK, let 'er rip for a while, but please, by
June 6, let's get our heads back together
and vote down this clumsy, inept,
~~and~~ unworkable, destructive P-13.

~~GANN~~

Chuck Crawford, N.T.U.

VI. Conclu.

P-13 is:

Deceptive in advocacy

Wrong-headed in principle.

Wildly irresponsible in detailed execution

Destructive of Am. traditions of local indep.

proven, tested

Will create ~~new~~ waste, not cut out present waste.

If want spending limit, Colo. is good. Limit
State inc. Tax, & return surplus to schools.

Rose Not talked about P13.
"Details, details."
Prop. B. - big spending.

1. Tax revolt. Campaigning vs. taxes.
Garris says state will ~~be~~ taxes to make up.

2. "Priced out of homes"
Laffer says price will rise

3. Taxes rose, 19 - \$406. Surplus from inc. tax.
J. says state will bail out
Prop. tax ~~is~~ has fallen, 38% to 34%
Too many Martinis

4. State surplus
Can lower inc. tax

5. Leakage, UCLA model
Reduced fed. deductions
Higher int. on bonds

Rose, 2

1. Can't lose local control, already lost it.
 2. Big taxpayers are all utilities, & pass it on.
a.
 3. Exxon underused.
 4. ~~apt~~ Rents, depend on S&D
-

1. Schule -- need prop. tax relief.
why

A

Dumb Drafting.

Huge Δ assd. value on xfr.

Mar. 1, 1975 value.

Easily double tax base on xfr.

Worse than xfr. tax realtors defeated.

— Duke of Well.

— String-tie Congressman

Pol. defined as man who promises what he can't deliver. J. qualifies, outpromised every other politician in Cal.

Intro

Duke of Wellington.

Proponents spend little time discussing
P-13. ~~Dignity, Dignity, Dignity.~~

- Attack Sarto.
- Attack I.R.S.
- " ~~legislator's pensions.~~
- " U.S. Congressmen's pensions
- " teachers' wages
- " Wash. & big govt.
- " poor study habits of students. Mr. Leathack's
- " illegal immigrants. Actually, foreign owners
- " welfare. Last to go. are big gainers.
- " inflation. P-13 inflates L.V.; & invites more fed. spending
by printing press.

"I'm mad as hell". Is one point on which
I cannot disagree.

Strategy seems to be to make us think P-13
will solve these problems.

Cynical attempt to exploit our legit.
anger at waste & arrogance in govt. to achieve
an enormous tax break for big prop. owners.

share of J.
Drunkens
drafting

Outline.

Intro.

I. Many think this is net reduction of tax.

More a shift than a reduction.

("Send a message", What message?) Only confusion
P.1 or p.4?; Mon. or Fri?; Sam or Sun? Or
what the words say?.)

II. Is it a good shift?

Good for apt. owners. Their only tax. (But they may get

A. Tax shift is power shift.

Loss local indep. & accountability.

Come to resemble dictator countries. Central dict.

Loss democratic control. "We'd be the

tyrants."

B. Hand out govt. is wasteful

Layers of bureaucrats

We get \$ from state? Counterpart, we

pay taxes for Furr, Enicka, Chuck Vista

We can't watchdog it.

hooked by
Nov.
initiative)

C. Many think it will make ec. hum.
It won't.

1. 40% of prop. tax is l.v.
(Other taxen shut out any thing, moves)
2. Ruin fiscal impact book keeping for city.
(Cities retain one power: zoning. Also, fees on developers.)
3. Many think will bring warehousing back.

Revenue True.

5. Net outflow from reduced ^{my home. very} ~~market~~ ^{growth} ~~leakages~~. D. Many think prop. tax regressive. It is so.
6. Stop govt. bonds for capl. improvement

1. Prop. most concd.
- 1 1/2. Relief & deferment for low-inc. & elderly.
2. Tax not shifted. Laffer.

Jacoby misquotes.

3. We have loopholes for poor & old.
Cd. widen them if desired.

4. P-13 will make ^{what's left of} prop. tax regressive by turnover effect.

Remove apt. owners from any tax.

League Cal. Cities

5. Homeowners pay 35% of prop. tax
55% sales "
75% inc. "

6. Services freed. by tax go to poor.

E. Many think Cal. rates are high.

They are not. are. More dropping, 39% to 34%,

1967-77.

Rate dropping.

P-13 is opportunistic exploits of unusual set of circumstances:
Gen. infln., closing other cap. gains loopholes, cold winter effect, revival of Cal. demand,

F. Many think right to own r.e. is ~~not~~ the
fundamental human rt. (J. says 'prop.', but P-13
says r.e.)

I own, but disagree.

Rt. to own yourself comes first. Means
rt. to yr. pay checks. Means rt. to trade
& contract. Payroll & sales taxes are
fundamental invasions.

~~##~~

Many think their rt. to r.e. is absolute,
& taxes are imposition, a novel invention

Fact is, land titles originate w. sovereign,
subject to taxes, takes priority over all other claims.
Holder is a steward; holds subject to obligations
to society.

Meritocracy v. hered. wealth.

III Many think ^{effici.} ~~is~~ in govt.

A. ~~for~~ ~~skilled~~ ^{Wash. Cong.} once who never voted for tax, or
vs. appropn.

J. like + hat. He hasn't taken flak for
cutting out anyone's favourite water supply, freeway,

Mostly, takes cheap shots at teachers -- then
denies cutting funds, accuses others of scare tactics.

Like 2 men hoisting Martinis

Says Sacto. will pay, then accuses them of blackmail
when they look for new sources.

His books do not balance.

~~Duke of Wellingtons.~~

B. ~~the~~ Δ logrolling incentive, Δ l.v.
No recompment.

IV. Senano. Many think Senano outlaws
prop. tax.

J. says so. If so, no need for P-13.

But it doesn't. Port, statewide.

V. Many think is at least simple.

Has all the simplicity of bull in china shop.
Is short, but sets record for no. of
ambiguities per line. Novel, undefined terms.

Arrested for drunken drafting.

A. "Qualified elector." J & G disagreed. (J. means elector
who agree w. him) Now agree -- wrongly, & w/o authority.

Cal. Election Code defines elector as any Am. citizen over 18 who has resided in area 29 days.

B. When is prop. ~~improved~~ "newly constructed".

(Why tax improvements? J. says is bad.)

If add new wing:

- Is who house leased?

- Is land

- Is whole shopping center leased, when
one new store?

all of Kaiser steel for one new furnace?

C. How is pie divided?
In court.

D. Is a City a district w/in a City? Only if
ballot argument says so. It doesn't.

E. What does Constn. require State to do for
Schools? Leg. An. says, nothing.

1. Whatever it is, it could take a long time
coming.

2. \$120 per pupil is only Constn. oblig.

Art. IX, Sec. 6.

3. No share of sales Tax is earmarked, as alleged.

4. Constn. says must keep them open 6 mos.

F. R.E. not heard. up to '75-76 value
"may be" heard.

Some r.e. falls due to moratoria.

G. State-and. prop. may be excluded.

H. Are "assets" taxed? DSC not sure.
Hagmann says no; Hendley says maybe.

VI. Many think, at least send message.
What message? What J. says on Mon., or Fri.?
What Gann says?
How about petition signatures
.. .. what words mean?
Only message is the words, in P-13.
They only spell confusion.

VII. Many think ~~the~~ P-13 is part of big nat ~~the~~
movement.

Other states are limiting, State taxes
Only in Cal. has the opportunism of
Jann's seized on this movement to pull the
dollar rug out from local govt. &
benefit apt. owners.

Jarvis, 4/24

3 m. people can't pay their prop. taxes

Jarvis says 1% will pay for prop.-related services.
Jarvis leans on this, rather than answer questions.

Feds can't bail out every locality.

Wash. & Tenn. have 1% limits

Beware following path of England

Looks down on "dictator countries" b/c. no tt. to own
prop.

475 foreclosures per mo. in Cal.

Fire & police distrs?

No nickel reduction in school fees.

Schools have first call on revs.

Seneno says prop. tax unconstitutional under Fed const.

Riles proposed \$6/100 statewide for schools. Leg. is
~~trying~~ pushing this.

1935 passed sales tax for schools

Legislature has to divide money "according to law."
After

Welfare is paid by state & fed. 90%
Prop. now pays for fire, police & schools mainly.

Yes on 13, No on 1, 2, & 8.

City service area

C. Record.

52% city, rev. goes for genl. govt. &
public prov.

48% go for mandated spending
(but CSAC says 80%)

J. hopes limitor. will stop mandates.

J. - ~~Mand.~~ Matching grants last a short time, then
leave cities w. mandated expenses.

Bill says \$76; J. says \$56

J. is against Fed. control

No reduction in services, prop. related.

Surplus is \$6b. & going up. No tax Δ will be neccy. (but he waffles a lot)

Schools are turning out illiterates

Citizens shall be protected in life, liberty & property.
(OK, so protect; prop. costs money.)

A city will soon be described as a district

Cut welfare off prop. tax.

It's not legal. Plummer tried it.

City Bd. has no authority to Δ taxes.

Feels majority vote is minority rule, if most stay home.

J. says if you buy before 6-6-78, you can't be raised.

- 4 -

Post '76 sales ^{assets.} will be rolled back to '75-'76.

Prop. Tax is taken from both state & fed.
income tax.

Will take 15 years to change fed. & state
inc. tax, & hard work. That "ain't my bag
this year."

Apr. 25, R. Press.

Cutey, smart-alecky style, wading issues, putting off guns.

~~Basic~~ "The" basic human rt. is to own prop - J. says.

To me, more basic is rt. to own self, control fruits of yr. labor.
J.'s inc. tax cuts into this rt. "Life, Liberty, and earnings"

J. says a house bought in '77 wd. have assmt rolled back to '75-'76. Check wording.

J. says will ~~put~~^{give} power back to L.G.
But removes their tax power!

J. admits, Leg. must legislate how reduced tax allocated.
But schools have first call.

Cty. is not a "district"

→ Walk into any r.e. office, they say "Buy r.e. bcs. it's rising in price. A good invt."

Now comes J. & says they're wrong, you don't benefit from owning r.e. that Δ s in value.

✓ J. says when cut back public empl. the worst leave.
It's the other way. Freeze salaries, the best leave, the worst stay. Eff. falls.

Cal. Ch. of Comm., 56% support P-13
Small bus. owners.

If so, are ~~the~~^{their} own worst enemies.

Nothing adjudicated. Unknown fires.

Empty slogan-carrying

Any-man Jerry Lewis, R, - Highland, con P-13.
Wd. raise other taxes.

Also con 13:

Anyman Tom Smith, D - Palmdale.

" Walt Ingalls, D - R-side

Sen. Rob. Presley, D - R-side

New Cal. spending limit, returns surplus to
income tax payers, & ~~prop. tax~~ ~~int.~~ schools,
2-1 ratio.

Jarvis.

1. Sta. Claus syndrome.

Many secretly want to believe in Sta. Claus.
~~But~~ Get something for nothing.
Jarvis plays on this fantasy.

2. Is giving & receiving work vs. the public interest?

3. J. himself not a reliable source.

Cite lit. & its contradictions

Cite J's untrue claims.

4. Self-righteousness run amok

Twisting evidence.

Bizarre interpretations

Assuming the conclusion.

5. Childlike faith that lower taxes run off.

Eff. will remain same, services drop. Causes of waste untouched.

6. Wrong to assume gov. funds are freely available, so
the fr. you cut will be freed from elsewhere.

J. ignores local fiscal impact. Cities will close down. A supply if any, will be in cities -- but no services.

Laffer ignores that reduced gov. services will prevent the Δ value he posits. He sees capex. of lower tax; but no effect from cutting ~~tax~~ out schools, roads, sewers, parks, police, fireman, etc.

I see this.

Muni's stop serving new areas, zone out bldgs.

Cities allow emancip bldg, w/o services

Priv. schools replace part of public

✓ 12 It's bad enough to interpret ^{public} issues solely in selfish terms, (personal greed)

Even worse, some carry self-centered view to short-sighted extreme, what's good for me this yr.

- overlooking rest of life cycle, & children, grandchildren & others.

I prefer to look at Califs. as a family.

13. Self-righteousness run amok leads to Touche
rationale for prop 13.

We ~~are~~ have been unjustly put upon, we
will strike back blindly.

University Bulletin

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Ranks of Public Employees Growing Fast? Expenditures High? Both Beliefs False

Many people believe the ranks of public employees in California are growing at an ever increasing rate and that public expenditures in the state are high.

According to research and studies by George Goldman, Cooperative Extension economist at Berkeley, and Noreen Roche, UC staff research associate, those beliefs do not match the facts.

"Related to population," Goldman said, "California's public employment figures are low compared with many other states. Public employees are actually declining as a proportion of California's total population and personal income."

Goldman examined public employment in California from 1970 through 1978. According to his research (based on per 10,000 population), California had 446.9 public employees in 1970 and ranked 19th in the nation.

By 1975, California's public employees had increased to 496.5 in keeping with the national upward trend, and California ranked 20th among the states.

By 1978, however, public sector employment in California had decreased to 489.2 and the state's ranking was down to 37th.

The economist's research also shows that public payrolls have been declining as a portion of total state personal income.

"A smaller share of the total dollars earned in the state are being earned by public employees," Goldman said. "This portion has been declining since 1975, with a total decrease of 15.6 percent between 1975 and 1978."

Concerning public expenditures in California, Goldman found in his study that the percentage of personal income that supports public expenditures in California is low in comparison to other states.

Goldman examined California's public expenditures in his studies and investigated the proportion of public payroll dollars in areas including education and public welfare.

The findings show that California's

biggest expenditure of state and local tax money—37 percent of the total—is for education, yet even before Proposition 13 (1977-78), the state ranked only 21st among states in expenditures per \$1,000 of personal income.

In terms of proportion of public payroll in education, the number of elementary and high school instructors per 10,000 in California is now the lowest in the nation and the proportion of higher education instructors has also declined.

The second largest expenditure of public funds in California in 1977-78—16 percent of the total—was for public welfare, ranking California 5th in expenditures per \$1,000 of personal income.

In proportion of public payroll, public welfare showed the sharpest decline. The number of public welfare employees dropped 9 percent.

Proposition 9 Update

Poll Finds Increased Opposition to Measure

During the past two months or so, public opinion has swung against Proposition 9.

Results of a statewide California Poll survey completed in mid-April show that 48 percent of the public now say they are against the measure, and 43 percent say they are for it.

Two months ago the Poll showed 54 percent to 34 percent in favor.

Some 77 percent of the public in this most recent survey say they have heard of Proposition 9 and can cite something specific about it.

This contrasts with only 40 percent who said they knew something about it in the previous Poll.

Two main reasons appear to be motivating sentiment against the initiative. They are a fear that needed services and major programs would be cut (49 percent), and a concern that the state needs the money to operate and that it cannot handle a big cutback in revenue (23 percent).

Major Effort Launched Against Heart Disease

SAN FRANCISCO—A major effort to understand the basic mechanism of coronary artery heart disease and thereby prevent or retard the onset of heart attacks—still the leading cause of death in this country—has been launched by The J. David Gladstone Foundation Laboratories of Cardiovascular Disease.

The effort is being undertaken in collaboration with UCSF and San Francisco General Hospital Medical Center.

The announcement of the new Gladstone Laboratories, established through provisions of the estate of the late Los Angeles businessman, J. David Gladstone, was made at a recent dedication ceremony at SFGH.

Dr. Robert W. Mahley, director of the Gladstone Foundation Laboratories and UCSF professor of pathology, was one of the speakers at the dedication. For the past three years he has been director of research at the Comparative Atherosclerosis and Arterial Metabolism Section of the National Heart, Lung and Blood Institute (NIH).

As director of the Gladstone Laboratories, Mahley will have under his leadership a core group of the country's leading scientists and clinicians studying the sequence of events which leads to the deposition of cholesterol in the wall of certain blood vessels, such as the coronary arteries, thereby blocking blood flow to vital organs. This is commonly referred to as "atherosclerosis."

Particular emphasis will be placed on the role of dietary fat and cholesterol in the development of this condition.

Another major research emphasis will be the study of blood coagulation and blood clot formation. The buildup of a blood clot—called a thrombus—in association with atherosclerosis, often is involved in fatalities associated with heart disease.

This Issue

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Thousands Gain an Education Abroad, Thanks to an Idea Developed at UCSB

More than 7,000 UC students have studied overseas since the University's world-wide Education Abroad Program was originated at Santa Barbara in 1961.

The program has provided students with "a high quality overseas academic experience which would stimulate cultural enrichment and develop skills in the use of languages."

That is the assessment of William H. Allaway, who has served as EAP's director from the beginning.

Through Education Abroad, the University has developed relationships with institutions around the world which provide an opportunity to share in mutual problem-solving across national frontiers.

Headquarters for this program is on the Santa Barbara campus, which administers overseas study for the entire UC system.

UCSB developed this program for the nine campuses following the opening of a study center of its own at Bordeaux, France in 1961. The study center proved to be so popular that students from other UC campuses wanted to study there also. The University elected to develop a systemwide program for study abroad, and the Santa Barbara campus was asked to administer the project.

Phillip Walker, UCSB professor of French, was one of the first faculty directors at the Bordeaux study center. He remembers that study abroad was very popular in the early sixties. This was a time when the Peace Corps and the Fulbright scholarship programs were at their height around the world.

Walker explains that many private schools had developed overseas study programs prior to 1962, but few public universities had done so.

"Our aim," he says, "was to enable students in a great public institution to study abroad for credit without having to spend a lot of money."

The program has been among the most successful in the country. Walker credits this fact to Allaway's directorship and to the UCSB administrators who have given EAP considerable support and encouragement.

Some 655 students now study abroad under EAP at 46 host institutions in 21 countries. UCSB has always contributed a large percentage of students to the program—right now 107 of them are from Santa Barbara.

EAP has also developed exchange arrangements with several host institutions. This enables the University to recoup some of its expenses by bringing 150 students a year from abroad for study at any one of the nine campuses. EAP refers to these as reciprocity students.

Reflecting on the future of EAP, James D. Kline, associate director since 1965, observes that "all study abroad programs, including ours, are facing the reality of inflation and the diminishing value of the dollar."

For example, Kline explains, the Education Abroad Program in the United Kingdom—the most popular of the study centers—faces serious obstacles. The present government in England, Kline says, "has insisted on increasing charges for all non-resident students to the point where many institutions are in danger of being priced out of the market."

"However, it would appear that EAP will not suffer from this to quite the same degree as other similar institutions because of the reciprocity arrangement we have developed with the United Kingdom over the years."

"The EAP program is certainly here to stay, though it may be obliged—unless there are changes in the economy—to modify some of its procedures and to increase the numbers of students participating without, of course, lowering our very high academic standards."

Kline assesses the problem very realistically: "This will be a tough nut to crack," he concludes.

Two Faculty Members Win Bancroft Prizes

Thomas Dublin, assistant professor of history at San Diego, and UCLA historian Robert Dallek have been named winners of Bancroft Prizes for 1980.

The \$4,000 award, sponsored by Columbia University, is given annually to "books of exceptional merit and distinction in American history and diplomacy."

Dublin's prize was for his first book, *Women at Work*, published last year. It deals with women who left their agrarian homes to move to Lowell, Mass., to seek employment in the burgeoning textile mill industry during the early part of the 19th century.

Dublin, 33, came to UC San Diego in 1976.

A Story of Studies In Faraway Places

UCSB Professor Phillip Walker, an early EAP faculty director, remembers the beginning years at the first study center in Bordeaux, France—particularly the seemingly endless succession of banquets and the usual problems of homesickness and lost luggage.

He recalls that one student, on returning to San Francisco, was asked by a reporter whether she had seen any ruins in Bordeaux. She replied that she had lived in one, thereby nearly creating an international incident when this was reported back to Bordeaux.

But on the whole, things went smoothly, Walker says, and the Bordeaux center has been one of the most popular.

Since 1962, similar study centers have been opened in 21 countries on four continents. Not all have survived. An experimental program in Delphi, Greece ended after a few years; it was too specialized in its appeal. A center in Bogota, Colombia did not succeed, and several years ago it became necessary to move an EAP program from Beirut to Cairo because of internal strife in Lebanon.

But, as of 1980, there are at least 46 EAP host institutions in the 21 countries, including newly opened West African centers in Sierra Leone and Togo, and a contemplated program in the People's Republic of China.

Robert Dallek, professor of history at UCLA, won a Bancroft Prize for his book *Franklin D. Roosevelt and American Foreign Policy 1932-1945* (Oxford University Press).

The book has also been nominated for the American Book Award, formerly called the National Book Award.

Franklin D. Roosevelt analyzes the reasons behind Roosevelt's foreign policy decisions, answering many questions about his motives. The book concludes that FDR was far more realistic in foreign policy matters than people recognized.

Professor Dallek came to UCLA in 1965.

Scholars Contribute to Huge Biography Project

Scholars on every one of UC's campuses have contributed to the 15-volume *Dictionary of Scientific Biography*, an 8-million-word project recently completed under the auspices of the American Council of Learned Societies and published by Scribner's.

The work occupied the attention of more than 1,200 contributors from all over the world for the past decade. It was coordinated by a panel of experts headed by C. C. Gillispie of Princeton.

UC contributors wrote more than 150 of the articles, all biographical entries on scientists ranging from antiquity to recent times. More than half the UC contributors came from the Berkeley campus, another fourth came from UCLA, and the rest were at the other seven campuses.

Most UC authors furnished one or two entries, but several contributed a larger number. Elizabeth Noble Shor of the Scripps Institution of Oceanography and Charles Susskind of Berkeley wrote 26 articles each; John Burke of UCLA and John Heilbron of Berkeley wrote 18 each.

The heavy involvement of UC scholars in the worldwide project illustrates the growing interest in the history of science and technology, subjects that are taught on nearly every UC campus. UC San Francisco even has a separate department for the history of the health sciences, and there is an office of the history of science and technology at Berkeley.

Several UC staff members are officers or council members of the History of Science Society or the Society for the History of Technology, and frequent contributors to their journals.

The University is reckoned as one of the world's major resources of research materials for the history of science and technology, both in its general research libraries and in special collections such as the agricultural history center at Davis, the Bancroft library at Berkeley, and UCSF's history of health sciences collection.

UC's Institute for Theoretical Physics at Santa Barbara was recently selected as the American participant in an international project to record the history of solid-state physics, the science on which much of modern electronics is based.

The *New York Times* has called the new compendium "a monumental work," and the *London Times* said it is "an indispensable work of reference and a particular treasure for people who love to browse in this field."

University People

Awards and Honors

Jiro J. Kaneko, who heads the Department of Clinical Pathology at the School of Veterinary Medicine, Davis, has been awarded an honorary doctor's degree by the Academic Council of the Rijksuniversiteit-Gent in Belgium.

Bertil A. Krantz, Cooperative Extension Soils and Water Specialist, Emeritus, Davis, has received an award for Outstanding Contribution to California Agriculture from the California Chapter of the American Society of Agronomy.

A. Starker Leopold, Professor of Forestry and Conservation and of Zoology (and Research Conservationist in the Museum of Vertebrate Zoology), Emeritus, Berkeley, has been named one of three 1980 winners of the Distinguished Service Award of the American Institute of Biological Sciences, honoring "select individuals who have had a major impact on the biological sciences." Also, his book, *The California Quail* (UC Press), has won the Wildlife Publication Award for "best book for 1979" presented by The Wildlife Society.

H. William Menard, Professor on leave from Scripps Institution of Oceanography, San Diego, and now director of the U.S. Geological Survey, Department of the Interior, has been presented with the honorary degree of Doctor of Science by Old Dominion University, Norfolk, Virginia.

Langley rePorter, the semi-annual magazine of the Langley Porter Psychiatric Institute, San Francisco, tied for first place in the publications contest of the Association of Western Hospitals. Publications office staff involved were Pat McClelland, editor; Vera Berg, photographer;

Dennis Piper, editorial assistant; Don McClelland, production; and Clifton Lemon, designer.

Jerome I. Rotter, Assistant Professor of Medicine and Pediatrics at the Harbor Campus, UCLA School of Medicine, recently received a Clinical Investigator Award for 1979-1982 from the National Institutes of Arthritis, Metabolism and Digestive Diseases for research in the genetics of peptic ulcer disease.

Robert A. Schindler, Assistant Professor of Otolaryngology, San Francisco, received the 1980 Edmund Prince Fowler Award for excellence in basic research from the American Laryngological Rhinological and Otological Society, Inc. (Triological Society). The award recognized his work and thesis on "The Ultrastructure of the Endolymphatic Sac in Man." He was admitted to the Society on April 15.

Barry G. Stroud, Professor and Chairman of the Department of Philosophy, Berkeley, has won the 1979 Franklin J. Matchette Prize (awarded every two years for work of outstanding philosophical merit and with honorarium of \$5,000) for his book *Hume* published in 1977.

The Urban and Rural Studies Program, Third College, San Diego, has announced that Charles W. Thomas, its Professor and Coordinator, was cited for outstanding contributions to the Community Clinical Psychology Project of the Southern Regional Education Board. He also received the Educational Leadership Award from Omega Psi Phi Fraternity and a commendation from the Ohio House of Representatives for his work in urban studies.

Elections

Carroll L. Estes, Professor of Sociology, Social and Behavioral Sciences, School of Nursing, San Francisco, is President-elect of the Association for Gerontology in Higher Education and of the Western Gerontology Society, both for 1980-81.

Thomas K. Hunt, Professor of Surgery and Ambulatory and Community Medicine, San Francisco, was elected President of the American Trauma Society, as of May 1.

Ernest Newbrun, Professor of Oral Biology, Oral Medicine and Hospital Dentistry, School of Dentistry, San Francisco, was elected president of the Cariology Group of the American Association for Dental Research for 1980-81.

Publications

Mario Barrera, Associate Professor of Chicano Studies and Chairman of the

Award at Law School: Distinguished Teacher

DAVIS—James E. Hogan, professor of law, has been named the winner of the first annual Distinguished Teaching Award for 1980 at the School of Law at Davis.

Hogan was cited for his deep concern for his students and his classroom enthusiasm.

As one former student stated, he has the ability to take complicated legal concepts and simplify them.

Hogan, who has been teaching at UCD for 13 years, was selected by a committee of students, faculty and alumni.

The award was made possible by a gift of Sally and William Rutter of Los Angeles.

Department of Ethnic Studies, Berkeley, is the author of *Race and Class in the Southwest: A Theory of Racial Inequality* (University of Notre Dame Press).

Edgar Bodenheimer, Professor of Law, Emeritus, Davis, has written *Philosophy of Responsibility* (Fred B. Rothman & Co.).

Michael de Certau, Professor of French and Comparative Literature, San Diego, is the author of *L'Arts de faire*, the first volume in a series *L'invention du quotidien* (Collection 10/18, 1980).

Thomas K. Hunt, Professor of Surgery and Ambulatory and Community Medicine; **J. Englebert Dunphy**, Professor of Surgery, Emeritus, San Francisco, were the editors of *Fundamentals of Wound Management* (Appleton-Century-Crofts).

Joan Leopold, Research Associate in History, Berkeley, is the author of *Culture in Comparative and Evolutionary Perspective: E. B. Tylor and the Making of Primitive Culture* (Dietrich Reimer Verlag, West Berlin).

D. J. Mastronarde, Associate Professor of Classics, Berkeley, has written *Contact and Discontinuity: Some Conventions of Speech and Action on the Greek Tragic Stage* (University of California Publications: Classical Studies, Vol. 21).

John U. Michaelis, Professor of Education, Berkeley, has written *Social Studies for Children: A Guide to Basic Instruction*, 7th edition (Prentice-Hall).

Anthony Newcomb, Associate Professor of Music, Berkeley, is author of *The Madrigal at Ferrara: 1579-97* (Princeton University Press: two volumes).

Neil H. Raskin, Professor of Neurology, San Francisco, is the co-author of *Headache* (W. B. Saunders Co.), which is part of a multi-volume series titled, "Major Problems in Internal Medicine," edited by **Lloyd H. Smith, Jr.**, Professor and Chairman, Department of Medicine, San Francisco.

Susan B. Shimanoff, Professor of Rhetoric, Davis, has written *Communication Rules—Theory and Research* (Sage Publications).

Edwin S. Shneidman, Director, Neuropsychiatric Institute, Los Angeles, is the author of *Voices of Death* (Harper and Row, Inc. New York).

R. S. Stroud, Professor of Classics, Berkeley, has written *The Axones and Kyrbeis of Drakon and Solon* (Univer-

sity of California Publications: Classical Studies, vol. 19) and *Supplementum Epigraphicum Graecum*, Vol. 26, edited with H. W. Pleket of Leiden University.

Performances

Andrew Frank, Associate Professor of Music, Davis, had two works presented in a concert of chamber music on the Davis campus sponsored by the UCD Music Department and the Committee on Research: the "String Trio" revised for publication in 1977 (first performance of the revised version) and world premiere of "Caprice for Two Violas" completed in March.

Management Positions

DIRECTOR—COST & FINANCIAL ANALYSIS. Office of AVP—Financial Management. Responsible for establishment of indirect cost rates; development of indirect costing data & spec costing studies; supervise & assist in development of financial/administrative info systems supporting costing analysis programs; orient systemwide & campus staff in costing methodologies & studies. Must have demonstrated ability to plan & direct efforts of professional staff; identification of policy & procedural issues & resolution. Salary commensurate w/ educ & exper. Send resume to E. Coleman, 41-CFA Univ. Hall, Berkeley, 94720 by 6/15. Additional info. at personnel ofc.

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ASST. DEAN, ADMIN. & BUS. SVCS. Mgmt. Level III. School of Dentistry. Seeking exp. bus. & administrative svc. mgr. Respon. for fiscal, budget, & space planning; resource alloc. mgmt. sys. Requires demon. successful exp. as bus. or Admin. Svc. officer for complex svc. org., pref. college or univ., or hlth. sci. instit. Mgmt. Info sys. exp. a must; MBA des. Sal. commen. w/quals. Send resume w/sal. hist. & app. letter to Admin. Svc. Off., UCSF, School of Dent., Rm. 630-S, 3rd & Parnassus, San Francisco, CA. by 6/15/80.

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Details about the following positions can be found in the May 5 issue of the *University Bulletin*:

Title: The Vice Chancellor. Campus: Berkeley.

Title: Vice Chancellor for Undergraduate Affairs. Campus: Berkeley.

Positions Open

DIRECTOR, CALIFORNIA SPACE INSTITUTE (½ time), proposed ORU (continuation of California Space Group at UCSD), concerned w/ fundamental space science, esp. chemistry, physics, astronomy; space remote sensing, esp. of renewable resources; space applications to large area climate studies; materials processing in space. Spec'l emph. on space applications to Calif. Quails: national recognition as leader in at least 1 aspect of space-related research; familiarity w/wide range of space research; energetic administrator, able to function effectively w/in UC system & w/ larger Calif. scientific & business community; current tenure at UC. Remaining ½ FTE must be in approp. depart. at UCSD. Respon: Vigorously pursue extramural funding & contacts w/ Fed'l, State, priv. sources. Systemwide advisory comm. will assist. Info. from or brief letter of interest & resumé to Prof. David Simonett, Chairman, CALSPACE Search Committee, UC Santa Barbara 93106 (805-961-3139). Deadline: June 1.

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RESEARCH SCIENTISTS, White Mountain Research Station. Eligible: faculty w/ regular appointments in depts. at UC campus. Jt. appoint. w/ WMRS carries .33 FTE & tenure of 2-4 yrs. w/review in 2nd yr. or prior to continuing appoint. High-altitude research opps. in ag., archeology, biology, phys. sci. Pref. given to assist. profs.; applications from sr. profs. considered. Appoints. made at Assist Prof. Step II; those rank/step higher should seek upgrading salary funds from campus. Appointees w/out grant support awarded \$2000 for 1 yr., 1 mo. summer salary may be available. Appointment should free faculty member from teaching respon. for 1 quarter & allow absence from campus. Resumé, brief statement of proposed research project, 3 ltrs. of recom. to C. A. Hall, Director, White Mountain Research Station, Depart. of Earth & Space Sciences, UCLA 90024. Appoints. effect. Oct. 1. Deadline to rec. application: June 1.

An Affirmative Action Employer

University Bulletin

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Dean C. Johnson, Editor

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Kindly of Property Tax

By TODD ENGDAHL
Denver Post Staff Writer

Ponder this strange fact: there still are people in this nation who actually like the property tax.

Politicians routinely have vilified it for years, California voters have just cut theirs in half, and now politicians in other states are worried that their voters will do the same.

Whole squads of political writers and officefuls of bureaucrats suddenly have smelled the cannon smoke of the property-tax revolt.

BUT MASON GAFFNEY hasn't experienced any such road-to-Damascus conversion.

Tax revolters are a "definite constituency that has to be recognized," he agrees, but he thinks the whole thing has been "overpublicized."

Gaffney has some grounds for saying that sort of thing.

Not only is he a University of California professor and government finance expert, but he also confesses to owning modestly large amounts of property in that tax-slashing state.

GAFFNEY'S WITTY critique of the California tax revolt and the property-tax problem was warmly received by delegates attending a panel discussion during the National Conference of State Legislatures convention in Denver late last week.

"There's a tax protest in general," Gaffney said, not specifically a property tax revolt.

Californians supported Howard Jarvis' Proposition 13 because it was the "only game in town," he added, and because the California Legislature unwisely had been sitting on a multi-billion-dollar surplus.

WHAT MANY taxpayers around the nation want, Gaffney said, is proportional, flexible limits on increases in government spending, such as have already been approved in Tennessee and which will face Colorado voters on their November ballot.

Gafiney said the profane and newsworthy Jarvis is best compared with Huey Long, the 1930s Louisiana politician and general-purpose demagogue.

Gaffney reminded his listeners that Long, before his demise at the trigger finger of an assassin, was known for such rules of political science as, "Don't tax you, don't tax me, tax that man behind the tree."

GAFFNEY ALSO noted that Californians, in their frenzy, voted a tax cut for the out-of-staters who own an estimated half of the state's property, including "those Beverly Hills Arabs" who are snapping up mansions in the sylvan Los Angeles suburb.

But returning to the philosophy of the property tax, Gaffney urged politicians to "stop bad-mouthing" it and start thinking up arguments in its favor, such as the fact that a lot of property is owned by speculators and out-of-state residents.

HE HAS LITTLE use, however, for such conventional property tax salves as lower rates for the elderly and other special-interest tax breaks.

California lawmakers already had tried that sort of thing he said, but "those, in themselves, weren't enough" for California voters.

What is Gaffney's solution?

Tax land, not buildings, he said, thereby helping the average citizen who owns a nice house on a small lot.

UNFORTUNATELY, he wasn't able to expand on that intriguing theory. He explained that he had to stuff his usual three-hour economics lecture into the 10 minutes allotted for him at the convention.

1405
Curtis
Street
23rd Floor
Denver,
Colorado
80202

President
Martin O. Sabo
Speaker of the House
Minnesota

Executive Director
Earl S. Mackey

Broadcaster:
Politics hurt
by the media

The press cannot pontificate about political reform without examining the role it is playing in the debasement of the political process, broadcast journalist Sander Vanocur told the National Conference of State Legislatures in Denver Friday.

There is a mindlessness that pervades politics today in which issues are adapted to media needs, Vanocur said in a luncheon speech. The nation, he added, is in danger of seeing the media become the political process itself.

He warned that the public may be overly influenced by what the media report on polls about candidates, and he questioned whether there should be that much influence on voters.

Vanoucek pointed to the what he called the "great debates" televised during the 1976 presidential campaign. They were neither great, nor debates, he said, but eventually became the campaign itself.

After they were over, a quick survey of those who watched showed they believed then-President Ford had won, Vanourek said. Then, after other polls indicated Jimmy Carter had won, subsequent surveys of watchers showed the percentage of those who believed Carter had won grew greater.

The debates, and the coverage of them, degenerated into banality, Vanocur said.

Gainesville Sun

OPINION PAGE

Reviewing the Plunge

California may have married the devil's daughter and have to live with the in-laws.

That is not to say California's tax system is free of abuse, that public officials didn't need the message, or that the nation can't learn something from the adventure. But with 2-1 approval of Proposition 13 by the voters, thereby whacking 60 percent off property taxes, Californians will survive only with contortions marvelous to behold.

Thankfully, the California plunge came as the Florida legislative session was dying, too late for impact despite the effort of a headline snatcher like Sen. Ralph Poston of Miami who was rebuffed in a last-minute grab for a Florida Proposition 13. While Sen. Poston's vision may be permanently engraved with images of South Florida high rises and waterfront mansions, most others know that Florida is not California.

For one thing, Florida has no income tax; California has, and the rate averages 11 percent. For another thing, Florida already has capped property taxes; the 1968 Constitution installed a 10 mill cap, since lowered by law to 8 for schools. A case can be made that Floridians are ahead of the game.

True tax reformers, even the right-wingers, are not overly impressed with California's meat-ax approach which, if you remember, even made it difficult to raise state taxes. It limits flexibility without controlling spending.

One expert is Lewis Uhler, one of Ronald Reagan's students and co-workers. He is president of the National Tax Limitation Committee and is peddling the concept from coast to coast.

Mr. Uhler is much prouder of Tennessee than California. Last March, the voters approved a constitutional amendment which limits state spending to the state's actual growth rate, as worked out by computer.

"People in Tennessee say this will be the legislators' best friend, because now they have an answer when the special interests ask for more and more money," he says. "You say to them now, 'Look, the people have spoken.'"

Tennessee isn't ideal, says Mr. Uhler, because local spending is excluded. The hazard of such a partial effort is that "you will find some other tax pops up and gets out of control."

Meanwhile, the nation's liberal contingent is discovering that property taxes are not so bad after all. This is a real turnabout, since it was popularly believed it worked unjust hardship on homeowners of

A Sun Editorial

modest means.

The fellow they are citing is Dr. Mason Gaffney, a California-trained economist now working for the Canadian government. He is a real expert, having written nine books on urban problems and tax issues, including the one which tips his hand, "The Property Tax is a Progressive Tax."

Dr. Gaffney says real estate wealth is so concentrated that 43.5 percent of its value is owned by the richest 6 percent of the owners. In another study, he found the top 10 percent of property taxpayers pay more than 50 percent of the property tax. This is better than the federal income tax, in which the top 10 percent pay some 30 percent of the taxes.

This refrain has been picked up in studies by the Brookings Institution and Ralph Nader's Tax Reform Research Group. The economists and some tax reformers seem to know a lot that Californians did not know.

Their knowledge is newly found. The California crisis forced the reformers to re-examine their bias against the property tax, study the literature, and reassess their position. As a result, progressive journals are blossoming out with defenses of the former ogre, the property tax.

They are not finding it perfect. They are critical of assessment methods. They see need for "circuit breakers" to protect the truly poor. And some think it time to tax property now legally exempt, like churches and universities. The Washington Monthly reported that fully half the land in Boston is tax-exempt.

They find something both good and bad in the property tax's high visibility. It's good in that loopholes don't quietly slip in, as with income taxes. But high visibility is bad because it makes the property tax a prime target for taxpayer anger — as witness California.

Taxpayer resistance would be relieved considerably if annual lump sum payments were replaced with quarterly billing. That is the most obvious lesson to be learned from the California trauma.

So California's dare-devil dive can be instructive without Florida taking the plunge. After the bruises and abrasions are totaled up, Floridians may find a ladder more convenient.

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Mason Gaffney, a
now working for the
a real expert, having
problems and tax issues,

Senate passes bill providing 8/29/82 some mobile home tax breaks

By RICHARD ZEIGER

Press-Enterprise Capitol Bureau

SACRAMENTO — A bill allowing thousands of mobile home owners to get off the property tax rolls and back on a lower tax fee system was approved in the Senate yesterday on a 35-0 vote.

Many of these home owners were caught in a bureaucratic crunch when responsibility for mobile home taxes shifted from the Department of Motor Vehicles to the Department of Housing and Community Development.

The measure still faces a final vote in the Assembly before going to Gov. Brown for his signature.

Most mobile home owners pay a fee similar to the license fee paid on motor vehicles. This fee starts out large, but drops each year as the home is assumed to depreciate with age.

However, this year for the first time, new mobile homes will go on the property tax rolls. Taxes may be lower at first, but they will increase over the years as the assessed value of the property increases.

This change is designed to treat mobile homes more like

conventional housing and less like auto trailers.

In addition to new homes, those mobile homes that had been avoiding payment of any fees were also automatically shifted to the property tax rolls, where county assessors are more likely to find them and impose taxes.

However, in the shift from the Department of Motor Vehicles to the Department of Housing and Community Development, many mobile home owners did not receive a notice that their old-style fees were due.

State officials have acknowledged that many mistakes were made in the shift between departments.

When these taxes accidentally became delinquent, the home owners found they had been automatically shifted to the property tax rolls and were suddenly faced with increased taxes.

An appeals procedure was set up to try to shift those with a legitimate complaint back to the vehicle-type fee, but in many cases there was no way to prove why payments had been missed and about 95 percent of the appeals were denied.

As a result, Sen. William Cra-

ven, R-Oceanside, amended his SB1343 to include blanket amnesty provisions that would allow anyone shifted to the property tax rolls to be shifted back upon filing a request.

The home owner will have to pay any back fees, including any property taxes owed, but after that be allowed to stay on the in-lieu-fee system. ✓

Craven aide John Tennyson acknowledged that some people who tried to avoid taxes will benefit from the amnesty, but he said this was far outweighed by the benefit to those who had been accidentally harmed.

The loss to state and local officials is expected to be minimal because of the back-tax payment provision in the bill.

State officials say they do not know how many homeowners are affected, but they are believed to number in the thousands.

In addition, the bill will cut part of the vehicle fee from \$22 to \$11.

This is the base registraion fee assessed before the value of the home is considered. It was mistakenly raised last year when fees on automobiles were increased from \$11 to \$22. ✓