

# OBITUARIES

## Harry Ogden Rosser

Services are pending for Harry Ogden Rosser, 64, who died at his home, 1053 W. 225th St., Friday.

Mr. Rosser, a resident of the area for the past 20 years, was born in Erie, Colo.

He is survived by his widow, Agnes Katherine of the

home address; son, Richard H., stationed in Korea with the U. S. Army; daughter, Gloria Jean Stevenson, South Gate; three brothers; two sisters; and two grandchildren.

Funeral services will be held at the Niland Mortuary, Torrance, in charge of arrangements.

## Melvin T. Peters

Funeral services for Melvin Thomas Peters, 55, of 20555 Mansel Ave., were conducted Friday afternoon at Niland's Mortuary Chapel. Interment will be in Taylorville, Ill.

Mr. Peters died Wednesday as a result of injuries sustained in an automobile accident. He had lived in the area for 20 years, coming here from Gillespie, Ill.

He is survived by his widow, Juanita; two sons, Robert and Lee Don, and his father, George Peters.

## Varnelle Coffman

Funeral services for Varnelle P. Coffman, 45, who died July 27 were held Friday at Inglewood Cemetery Mortuary Chapel. The Rev. Allan W. Phillips of the First Methodist Church of Inglewood officiated.

Born in Louisiana, Mrs. Coffman lived at 820 Patronella Ave. She had been a resident of this area for 14 years.

Surviving are her husband, Leroy; sons, William of Whittier; James of the USAF; one brother; one sister; and mother, Mrs. Maddie Plastow of Louisiana.

## ATTENDS ACADEMY

Harold M. Acord, 6329 Ruby St., will attend the two-week summer training academy for Division of Highways Right of Way Agents to be conducted at the University of California's Davis campus Aug. 2 to 14.

## DIVIDEND NAMED

A special dividend of 7½ cents per share on the common stock has been declared by the directors of Hi-Shear Corp. The dividend is payable Aug. 16 to shareholders of record Aug. 2.



40TH YEAR . . . The Immanuel Lutheran Church, 706 Knob Hill, Redondo Beach, will install the Rev. Elroy M. Schoppa as the new pastor at 4 p.m. services today. Ceremonies will include the dedication of a new organ and church officer installation. Next month Immanuel Lutheran will celebrate 40 years of service to the community.

## Armed Forces

Shipfitter Fireman Jimmie J. Lopez, son of Mr. and Mrs. J. C. Lopez of 2262 W. 81 St., is scheduled to return to the U. S. on July 24 aboard the dock landing ship USS Rushmore.

While deployed, he appeared at the Arctic Circle, Longitude 10 degrees East, and was duly initiated into the "Order of Blueoses."

Seaman Rct. Ronald L. Hagenbaugh, USCG, son of Mr. and Mrs. R. L. Hagenbaugh of 1011 Felbar Ave., has enlisted in the U.S. Coast Guard at the Coast Guard Recruiting Station, Long Beach. He has been transferred to the Coast Guard Recruit Training Center at Alameda, Calif., for 12 weeks of basic training. He will receive instruction in seamanship, gunnery, physical education, military discipline and justice, communications and Coast Guard history. Before entering the Coast Guard, Hagenbaugh attended El Camino College.

## Vacation Bible School Set At First Lutheran Church

Vacation Church School will be held at the First Lutheran Church, 1725 Flower St., Aug. 16 through 27. Classes will meet from 9 a.m. until noon daily.

Mrs. Ernest Erickson will supervise the Bible School. Department leaders include Mrs. William Kall, kindergarten; Mrs. Edward Hansen, primary; Mrs. Donald Kinchloe, junior, and Mrs. Roy Bravick, intermediate. The Rev. Phillip C. Hiller, associate pastor of the church, will be on hand to assist the teachers. Classes will be held for students in kindergarten through the eight grade.

**TORRANCE RANCHERO DAYS**

**Aug. 4 to 8**

**DEL AMO CENTER**

**HAWTHORNE & SEPULVEDA**

- Carnival
- Parade Aug. 7, 10 a.m.
- Rodeo Aug. 7 & 8, 2 p.m.

RIDES - GAMES ALL WEEK

Sponsored by Torrance Jr. Chamber of Commerce and Mounted Police



COMPLETED . . . Builder David Dawes has announced the completion of the new Dawes Crenshaw Building at 23314 Crenshaw Blvd. Offices are air conditioned, and have radiant heating, private patios, walnut paneled interiors, wall-to-wall carpeting, custom draperies, and piped-in FM music. The building is open daily for inspection, Dawes said.

# Australia's Land Taxing Plan Has Some Loopholes

By PHILIP E. WATSON  
County Assessor

In any discussion of the single tax, someone is sure to point to Australia as proof that a system of taxing land only is workable and practical.

Since my recent three-part series on the single tax produced a number of letters from readers who challenged me on that grounds, let's take a look at the Australian experience and see if it does, in fact, do all its proponents claim.

Having just attended a property tax seminar in which 15 Australian "Valuers" participated, I'll try to pass along some of the high points of the many discussions we had on the subject.

FIRST OF ALL, it is important to know that the single tax system is not universally used in Australia. It is optional — the national capital, Canberra, for instance, assesses and taxes both land and improvements, just as we do.

Australia adopted the optional single-tax system about 70 years ago, with the prime purpose of forcing a breakup of the large estates and providing an inducement for development and settlement on the extensive vacant acreage of the continent.

In respect to providing inducement for settlement and development, the reasoning was similar to that in our own country in the last century when our government, interested in expanding our frontiers, made land available for homesteading and made outright land grants to the railroads as the track was laid.

HOW HAS THE Australian system worked? It has not prevented urban sprawl, one of the principal arguments made for it by its present-day advocates. Just recently, for instance, the Australian government granted an option to a group of American investors headed by Art Linkletter, who have undertaken to develop about one and one-half million acres in an area far removed from existing cities.

The Australians admitted that generally, investors there, just as here, tended to leapfrog over the more expensive land surrounding already-developed areas in search of cheaper land farther out.

The single-taxers also argue that the system would prevent people from holding land off the market until surrounding values produce a high profit for them when they eventually do sell. I have argued that, unless there is immediate reason for development, all this would accomplish would be to force land owners into tax delinquencies and the land into public ownership.

ON THE OTHER hand, Australia began the single tax experiment at a time when most of the land was owned by the government. The government

still does. Instead of selling the land, it entered into lease agreements, some short-term and renewable, some, in effect, for perpetuity. In both Western Australia and South Australia, large farming and grazing leaseholds of this type are common. For tax purposes, the land value is fixed in relation to the negotiated rental of the land.

In comparing the property tax systems here and there, then, we have to recognize that here we have a long tradition of private ownership in contrast to the Australian system.

ANOTHER ASPECT of Australia's system is that it is replete with exemptions, which undercut many of the advantages claimed for it. Their "hardship" exemption is especially worth comment. If a property owner, in a single-tax jurisdiction, can show that his taxes could drive him out of his property, an exemption can be granted.

As an example, if one owns a single-family residence in an area that is converting to a higher-value use, such as multiple dwelling or commercial use, he can apply for a "hardship" exemption to avoid paying the higher taxes commensurate with surrounding values if he wants to continue to live in his single-family residence. There is a provision that, where such an exemption has been allowed and the property later sells for the higher value use, back taxes at the higher value can be recovered for the prior five years.

HOWEVER, this would still allow a substantial "speculative" profit, precisely what our single-tax advocates claim the system would prevent. On the other hand, if this exemption did not exist, the homeowner in such a situation would have to pay the same amount of taxes as the owner of the big apartment building next door. The illogic of not taking improvements, consequently, has created an exemption which leads to hodge-podge development.

One aspect of the Australian system which tends to keep property taxes down is that the property tax is reserved for financing local government and water services and is not used for financing schools. Since half or more of our property taxes go to schools, we could cut our tax bills in half at one stroke if the schools had other revenue sources.

THE AUSTRALIAN Valuers agreed that it was impossible to say how much or how little the exemption of improvements from the property tax had contributed to the coun-

try's development. It is true that the population has increased five times since the single tax was adopted—but the current population stands at only 11 million. In contrast, the population of the United States is nearing 200 million. Yet Australia and the United States are identical in land area.

I don't mean that our growth is attributable to the fact that we do not use the single tax system. In both countries, the reasons for growth or lack of growth are many and complex. As assessors, both the Australians and myself agreed that the property tax was only one of many factors affecting development. However, unlike the advocates of the single tax here, the Australians were quite skeptical that the substitution of their system for ours, at this stage, would be of any benefit.

## Harvey

(Continued from Page 1)

an order limiting the demonstrators. Four persons have been injured in the demonstrations, including two police officers. Two civilians injured are Patrick Russell, 26, and Elsie Prince, 33, both of Torrance. They were treated at Harbor General Hospital Thursday evening and released.

PATROLMEN John Frontado, 31, and Dave Marsden, 25, were treated for injuries Thursday at Little Company of Mary Hospital and released.

The Harvey plant is located in the Los Angeles City strip area, while the plant parking lot is across Western Avenue in Torrance. Torrance officers on duty Friday evening reported demonstrators began throwing rocks and bottles. During demonstrations Thursday, a balloon containing what Torrance Fire Chief J. J. Benner identified as sulfuric acid was thrown, but no one was injured.

Relative calm had returned to the area yesterday morning, according to Torrance police. The strike is now entering its fifth month.

## KANSANS TO MEET

The Kansas Ohio Society of Los Angeles will hold a dinner meeting at 6 p.m. Aug. 4 at Clifton's Cafeteria. The program, featuring popular and Western songs, will be held from 6:30 to 8:30 p.m.

Cottonseed oil was shown at a scientific meeting in 1768.

## College

(Continued from Page 1) the college, told trustees the committee is "not a site endorsing body." Frantz urged selection of a site within the original search area "with all possible speed."

Others who spoke before the committee included Ed Patterson, Robert F. Beck, and Thomas Smith, who urged selection of the Friendship Park location, and Dale Huston and Gilbert Smith, both of whom supported sites in the Dominguez area. Huston, president of the Watson Land Co., called the Dominguez site the "prestige location" in the area.

Most of the speakers assured committee members they would support any suitable site and urged that a decision not be delayed. The resolution adopted by the Committee, and by the board of trustees Thursday declared that a suitable site "may not be found within the boundaries of the existing approved area of search" and added the Dominguez area, as well as the section between Slauson Avenue and the Santa Monica Freeway.

A SURVEY of the entire area will be conducted by the office of the chancellor, Harry Harmon told trustees. Harmon, who represented the chancellor's office at the hearing, said the studies would be completed as soon as possible.

The reports, however, are not expected to be ready until early October. The chancellor's office will recommend the two most suitable sites, Harmon said.

Meanwhile, Torrance officials are conducting their own evaluation of the alternate Peninsula site. The location is south of Pacific Coast Highway between Hawthorne Avenue and Crenshaw Boulevard. About half the property is within the city, and a part of the land is owned by the County Sanitation District.

## PV Schools Want Former College Site

Land acquisition proceedings have been initiated by the Palos Verdes Unified School District for a portion of the abandoned state college site.

School board members voted this past week to begin acquisition of the site, which will become the Miralste High School.

The board reportedly will pay \$52,000 per acre for the land. At that price, acquisition of the full 175-acre area for the state college would have cost in excess of \$9 million, or almost twice the amount appropriated by the state Legislature.

The area was abandoned as a college site on June 14 when the state Board of Public Works voted to drop condemnation proceedings.

**Press-Herald**

Member of National Editorial Association, Calif. Newspaper Publishers Assn., L.A. Suburban Newspapers, Inc.

Verified Audit Circulation Represented Nationally by The Rienz Co.

Publication Office at 3235 W. Sepulveda Blvd. Published Each Wednesday and Sunday

By King Williams Press, Inc. GLENN W. PFEIL, Publisher

Reid L. Bundy, Managing Editor; Ray Butters, Production Manager; Gene Roberts, Display Adv. Mgr.; Jay Delany, Classified Mgr.; Evelyn Stillwell, Class. Office Mgr.; Darrell Westcott, Circulation Mgr.

Adjudicated a legal newspaper of general circulation by Superior Court, Los Angeles County. Adjudicated Decree No. C218470, June 30, 1964.

SUBSCRIPTION RATES: By Carrier, 50¢ a month. Mail subscriptions, \$12.00 a year. Circulation office at DA 5-1515.

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