Report says E.L. income tax inequitable

A report from the International Projects Committee has shown that an income tax in East Lansing would be undesirable because it would not be equitable.

The study, conducted by former assistant city manager William Costick, was scheduled to be presented to the East Lansing City Council at its meeting last night (Monday).

For more than a year, the City Council has been considering adopting a 1 percent income tax, with a five mill reduction in the property tax. But Mayor Gordon L. Thomas, a professor of communication, has said that if the income tax wouldn't be a more equitable form of taxation than the property tax, the council wouldn't be interested.

The Costick study shows that the tax change would be beneficial to apartment owners, fraternities and sororities and commercial businesses, with the tax burden going to homeowners.

For example, 12 apartment complexes which were studied would save some $107,000 with the property tax reduction, but would pay only $5,000 in income tax.

Business properties would pay the city income tax on the basis of their net profits. Because apartment owners can claim accelerated depreciation, five of the 12 complexes studied would show a negative taxable income, thus paying no tax. But they would still get a reduction in the property tax.

Renters in these dwellings would not necessarily benefit, since rent is determined on a supply and demand basis. So while renters would not benefit from a reduced property tax, they would be bearing about 19 percent of the income tax burden, or $148,000.

Fraternities and sororities in East Lansing have a combined equalized property value of about $4 million. The property tax reduction would mean a $20,000 savings for them, but since they have no real income, they would pay no income tax.

Commercial establishments would also get a tax break, according to the city manager's study. Their total taxable real estate valuation is about $16 million, or 16.8 percent of the city's taxable real estate. With a property tax reduction, these establishments would save $84,970. But their income tax would be only about $19,775, based on a projected 1970 income of $77,549 in gross sales.

The burden, then, would fall on the residential property owners. Residential property accounts for 58 percent of the total taxable property in the city. A reduction in the property tax would mean about $232,000 in savings for homeowners; but the income tax would add a $53,000 obligation.

The IDEA of an income tax in East Lansing is unique because it has been considered for equity, not because the city faces a financial crisis, which is the reason all other Michigan cities have adopted an income tax.

Milton Taylor, professor of economics and a public finance expert, says he generally favors an income tax to ease the burden on the property tax, as the real estate valuation is about $16 million, or 16.8 percent of the city's taxable real estate. With a property tax reduction, these establishments would save $84,970. But their income tax would be only about $19,775, based on a projected 1970 income of $77,549 in gross sales.

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Report details future of home economics

In 1902, Ellen H. Richards, a chemistry teacher from the Massachusetts Institute of Technology, led the movement to create a new field called "home economics." At the same time there was increasing interest in the American household, its economy, and home production of goods and services.

Since then, of course, societal and family concerns have changed. And so has the field of home economics.

Just what that field is today and where it is going are spelled out in a 100-page report just published at Michigan State.

Titled "Guidelines for Research in Home Economics," the report details future of home economics research, and directed by Administrators of Home Economics (AAHE).

THE REPORT is based on a 50-state effort involving more than 100 people and directed by MSU's Jean Schlater, professor of family ecology in the College of Human Ecology.

Represented were 39 home economics schools, business and industry, social services, the federal government and the American Home Economics Association.

Mrs. Schlater said the report "represents the first time since the

founding of the field almost three-quarters of a century ago that the profession has undertaken a study of this scope and magnitude."

For years, she said, people outside the field have been asking: "What is home economics all about?" "What does it do?"

And within the field itself, administrators have been asking, "How can we make research in home economics more relevant to the present and future needs of people?"

Those questions are answered in the report, which also outlines five major research goals and future research needs, recommends foundations for achieving a dynamic research enterprise, and retraces the development and present status of research in home economics.

DURING ITS discussions, the national study group agreed that "the ultimate goal of research in home economics is to maximize the satisfaction and well-being of individuals and families through increasing knowledge and understanding of man and his immediate environment -- his physical, cultural and social milieu."

But the field continues to focus on the family, the report says, because: "Of all man's social institutions, the family is the most enduring and sustaining."

BOTH CURRENT and future concerns are organized into 36 research problem areas, to the five goals for research in home economics.

For example, listed under Goal 1 (improve the conditions contributing to man's psychological and social development) are eight research problem areas, each with a list of specific research questions.

"The influence of dietary intake on social and emotional behavior" is such a question area. Others include "the effects of role conflict on mental and physical health," and "the development of weights for fatness and prediction of marital success."

These and other sample research questions suggest the extent to which home economics has changed in 75 years.

Research needs embrace such areas as "the effects of esthetic deprivation upon man," "influence of clothing on the developing self-concept," and "the relationship between overcrowding in housing and physical and mental health."

MRS. SCHLATER pointed out that the number of scientist-man-years invested in home economics research is low in contrast to the total full-time staff involved in teaching and continuing education.

"Most administrators believe that they must assign new and higher priority to research," she quoted.

"We have many million-dollar research problems in our field and many million-dollar problems. There is death from malnutrition -- a killer that claims 10,000 lives every day, and these are not all in India."

"What is it worth to us and to society to make the kind of significant contribution we can make to improving man's quality of living, given the information research can provide?"

"If we can combine a research program and a companion training program for future scientists seem expensive," said MSU's Schalter, "all the cost can be repaid by just one major breakthrough."

GAIL MORRIS
The prof: Time, oil and midnight

(Founder: Note: What are college professors made of? Bill Stokes, a staff writer for the Milwaukee Journal, tried to answer that question by examining faculty at the University of Wisconsin. The result is the following story reprinted from the Jan. 19 issue of the Milwaukee Journal. It is one in a series of "memos" he has directed toward John C. Weaver, the new president of Wisconsin.)

MADISON, Wis. - Memo No. 3 to University of Wisconsin President John C. Weaver:

Everyone knows that little girls are made of sugar and spice and everything nice. And little boys are made of snips and snails and puppy dogs' tails. And now it can be added that a college professor is made of time and toil and midnight oil.

The collection of several thousand professors on the University of Wisconsin campus is made up of members as varied as mothers-in-law and we all know how different they can be. There are good ones and great ones and a few that are slightly demented. You and your colleagues will need great patience and wisdom in dealing with them. But you know all of this, having been a professor yourself. We review them for our own benefit.

The academic staff of the university is divided into six main categories:

Tenure Academic - All professors and associate professors (plus any assistant professors and instructors with tenure at rank) qualify. Tenure is an appointment for an indefinite period. It is, according to the university, "the keystone of academic freedom." It provides for freedom of teaching and research and of extramural activities, and gives enough economic security to make the profession attractive.

A tenured professor, it is said, cannot be fired, but then it also says in the university bylaws that a tenure appointment can be terminated "only for adequate cause and after due notice and hearing."

In determining whether adequate cause for dismissal exists, the bylaws state, "The university's policy is that a member of the academic staff is entitled to enjoy and exercise all the rights of an American citizen as well as academic freedom as it is generally understood in the teaching profession."

So try not to defame your tenure by trying to pick up mercury, but if you are trying to build a thermometer, mercury is important. Tenure is likewise important in building a university. It is given to an individual after extensive review and evaluation by other faculty members who make a recommendation to the Board of Regents. And once earned, it protects the recipients from social lynch mobs and snipers who are sometimes offended by what professors do and say and write.

The Probationary Academic Staff - This includes all nontenured, full-time assistant professors and instructors. Appointments are made for a specific time during which faculty peers evaluate the performance and achievements of the individual. The probationary period cannot last more than seven years since university rules require that decisions on whether to recommend tenure must be made prior to that time.

The Visiting and Clinical Academic Staff - This consists of visiting faculty from other institutions and clinical faculty in medicine and social welfare.

The Professional, Scientific and Specialist Academic Staff - This is a conglomerate of lecturers, part-time instructors, specialists, scientists, coordinators, counselors, consultants, interns, residents and postdoctoral people, among others.

The Administrative Academic Staff - This, of course, is your personal crew, President/Weaver, all the vice presidents, associate and assistant vice presidents, chancellor, deans and their staffs.

The Graduate Student Academic Staff - This consists of teaching, project, program and research assistants.

SO THERE you have it: The academic staff, an incredibly heterogeneous assembly of people.

Lansing is a homogenous community, Taylor says, with no "poor" sector.

1 - A large and profitable business tax base. But one of East Lansing's major businesses is apartment ownership, which would benefit from the property tax reduction while picking up little of the income tax burden because of accelerated depreciation.

About 37.5 percent of MSU's employees are residents of East Lansing, according to a February, 1970 University payroll. These 3,454 persons would have been taxed 1 percent of their income for East Lansing; all other employees would have been taxed 5 percent.

**A - P classification system...**

Most respondents have been in their present classifications less than four years, and 124 reported they have been at their current level for a year or less.

* The respondents were divided on whether to expand the association's membership. A total of 180 favored accepting "non - A - P, highly skilled technical employees" into the A - P Association, and 139 opposed the idea. The vote was closer on accepting "non - A - P supervisory employees" into the association: 174 said "yes," 145 "no."

* A majority (737) rejected the idea of a single classification system, and 128 favored it.

* Most of the respondents (229) said they are members of the A - P Association.

Under the current UW system, a professor in the middle of the pay scale receives $18,927 for a nine-month academic year, an associate professor gets $13,925, an assistant professor receives $11,500, and an instructor is paid $9,504. UW, compared to other universities, particularly in the Big Ten, has been losing ground in the area of faculty pay, and now ranks near the bottom. The new university budget asks for a pay raise and fringe benefit package amounting to 8 percent in the coming fiscal year, and 7 percent the following year.

Every time the legislators ride into town to play the big poker game with the university and other state agencies at budget time, they point their purse - protecting pistols at the professors and say things like, "But aren't they, sir, you can't be serious about wanting this kind of money when you teach only six hours of classes each week."

The professors and the university budget people sigh, then break out the studies which show that a typical faculty member spends his time thus:

Teaching, advising students and preparation time - 24 hours.

Attending faculty meetings, preparing budgets, reviewing new programs, etc., 7 hours.

Research and other scholarly activities - 18 hours.

Adult education and public service - 5 hours.

That's a total of 54 hours.

An administrator said:

"To say that a professor should be paid only for the time he spends before a class is like saying that a surgeon should be paid only according to the amount of time that he has a scalpel in his hand."

Or perhaps that a reporter should be paid only for his typing time, which as far as this memo is concerned, has been too long.

-Bill Stokes

(Reprinted with permission from the Milwaukee Journal)

City income tax not equitable...**

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Carl Taylor

Carl Taylor, a senior in multidisciplinary social science, will say that his experiences as a Presidential Fellow have been a good one: He has learned about the procedures behind the budget, why it gets cut; he has "been digging how they (people at the top) think;" he's seen "the real task of a university president - which is a lot tougher than people think;" and working with a faculty Presidential Fellow has erased his "stereotype of Ph.D.s as uncaring."

But he will also say that he is "down on the program" in some ways.

Part of that is the problem of being in the first group of Presidential Fellows in a new program, he says. But it is partly his own perspectives, from his own background.

What becomes a Presidential Fellow? Taylor says that the central administration is viewed as a sort of Mount Olympus, and he thought the Fellowship program was "a channel for changing it," and he still thinks so.

"Whenever I get the opportunity to speak my piece, I will," he says, but he is also aware that "if you don't dance to the music, you're not going to be around."

"I can relate to it as a healthy experience," Taylor says, "so I can really question everything I look at."

He has been assigned to presidential assistant Nollen Eilson because of his interest in working with minority students.

He says he runs into black freshmen who don't know what to do, he talks with them, with their instructors. "I see myself again, and I don't wish that on anyone - the problems I had when I first got here."

He hopes to get into developmental programs in the future. He says he likes the flexibility of the Fellowship program - "of being able to roam or run" - so that he can fulfill certain tasks (answering correspondence, working with the Presidential Forum television program and still pursue his interest in minority students).

"I've learned a lot on my own," he says, "such as how the administration is affected by or related to all branches of University life, the need for interlinking a line of understanding. If you have a complex, that's no here on Mount Olympus, greater than thou-it's quite defeating to the goal of the University. I get the feeling that some do lean on the crutch of their titles."

But he says he did find some people in the central administration who "dropped all the titles ... and said let's just rap."

"It'll be interesting to see if I change..."

Ron Richards

Ronald W. Richards, assistant professor of medical education research and development, says he applied for the Presidential Fellowship program for three reasons.

He brought with him some administrative experience from his department and he thought the Fellowship program would provide the kind of information ("on who does what") that would be particularly valuable to him.

* Professional interest in developing instructional programs and improving teaching could be enhanced, he thought, through knowledge about University resources.

And he is interested in opportunities for curricular change and in the president's impact on education. Richards' major involvement as a Fellow has been with the provost, he says, where he is working on the problem of organizing instructional development to assist health science programs.

But he has also worked with presidential assistant Elliott G. Ballard in "looking at the politics of a budget."

Some time is also spent in drafting correspondence for the president - which has been valuable, Richards says, because of the variety of problems and because of the contact with people. He is "gaining a perspective on their administrative style."

And he has been "pulling together ideas and experiments in undergraduate programs.

Richards says that while he has been selective in his contacts with those in the central administration (because of his interests), he has found people there to be supportive. The president, he says, has been responsive, open and willing to share ideas.

Richards views an administrator's function as leading and maintaining the organization - to gather, organize, prod, stimulate the people responsible to him."

"There are many ways to do that - some more effective than others."

The differences in approach interest him, he says.

To improve instruction, for instance, faculty could look at what teaching is all about, but they are trained in their disciplines and spend little time on skills, Richards says.

The administrative style, however, would be a "question of bringing together resources."

Because of the disciplinary training of faculty, they are neither ready nor equipped to look at the broader issue of undergraduate education, Richards says.

Dale Work

Dale Work, a doctoral candidate in chemistry, says he has been engaged in pure research with no classes and little supervision, so the flexibility in the Fellowship program is not entirely new to him.

He views the program as a transition between his scientific discipline to the administrative area, since he may become a central administrator.

Work is informally assigned to the provost, and has been working on a study of graduate assistant promotion procedures.

Though he has a project, as all the Presidential Fellows do, Work considers it a "low priority activity." What is important, he says, is to get maximum exposure to the people and the functioning at the central administration level.

Value in the program, Work says, is "just being here, taking to people about anything I can learn from them."

Work critically evaluates his experiences as a Presidential Fellow, and has even drawn up his own list of the program's strengths and weaknesses.

The strengths, he says, include: The location (the Fellows share an office in the Hannah Administration Building, just down the hall from all of the central administrators); the opportunity to attend meetings; access to confidential information (from some of the people he's dealt with, he says); the close view of the scope of responsibility of central administration (seeing how many facets of the University operations are treated, from legal matters to correspondence); and an opportunity to view things so he can decide which techniques he "will be certain to include and not include" as a future administrator.

The weaknesses (not complaints about the program, he says, but things that have kept him from learning as much as he wanted to) include: Physical isolation from the source of most action; the "failure of others to actively solicit our ideas;" the "ease with which the Fellows are informationally isolated" - that is, Work says, the Fellows are not informed when their position arises so they don't know what they might want to get involved with; and the problem of being in the first group of Fellows when organizational matters have to be ironed out.

Even though the experience was at times frustrating, Work says, it has also been beneficial, since he started from "zero base" of knowledge about administrative functions. He says he's "learned a lot, but thinks the administration is capable of teaching more.

Terry Sullivan

Terry Sullivan says her evaluation of the Presidential Fellows program will have to wait - "I'm learning more about my own response to a job like this."

The other participants see the program as a fellowship, but she views her position as a job "with aspects of an educational experience."

She cites the "free rein," the unstructured nature of the Fellowship, a need for "a great deal of self-discipline and self-actualizing."

Miss Sullivan has been assigned to Robert Ferrin, vice president for university relations, and has been concerned with internal communication. Her main project has been to draft a 50-page booklet aimed at students which discusses "partly organizational, partly decision-making, and clever ways of getting around red tape."

But she has also worked with the Campus Opinion Poll Committee, doing staff work, and doing research on student housing options, drafting proposals relating to the admissions commission, and doing staff work relating to a new speakers policy.

The Fellowship has a reflective component as well as an active one, she says, and Ferrin's office debates are "of a more philosophical nature."

She cites a "general knowledge function" - the need to know what is going on at the University in order to function. "I'm distressed at how much administrators rely on the State News for information," she says.

She also mentions the opportunity to view how different faculty personalities react, how blocks or groups interact, and the "educational theories being bandied about."

While she sees understanding influences and committee workings as an important part of the Fellowship's reflective function, Miss Sullivan says that the only pressure group she's had to learn about is the faculty, "which is, she says, a politically sensitive area, as she learned as a student representative to the Academic Council. When her Fellowship ended in March, Miss Sullivan plans to attend graduate school at the University of Chicago, aiming for a doctorate in sociology. She says she wants to teach: "I think a good teacher almost has to be a good administrator, to teach what one wants, to understand financing, to know the relations of research."

"I see no point in working for an institution I don't understand."

"There's so much you can do if you are a good administrator - and that doesn't mean status quo, maintaining an efficient bureaucracy..."

- BEVERLY TWITCHELL.