## editorial opinion

## Homeowners get a break and that's welcome news

A law that gives homeowners a break has finally been added to the books. It won't take the bite out of inevitable higher home assessment factors parceled out by Oakland County or the state It will, bowever, allow homeowners to improve their homes without keeping a watchful eye out for the

Under the new state law, an assessor will not be able to increase the assessment on a home be



Entire neighborhoods could take on a er glow under a new law which allows up to \$3,000 a year in home improvements to be without fear of higher assessments.

cause of normal repairs and maintenance and

any common improvements.

The new law spells out what improvements cannot be considered by assessors when setting the value of property for tax purposes

ing landscaping replacing masonry, replacing siding or roofing or adding new sidewalks and drives

Interior changes and improvements allowable Interior changes and improvements anowaise under the law include adding insulation, storm doors and windows, making electrical improvements, installing new plumbing, replacing furnaces and adding new automatic water heaters. Other permissible improvements take into account interior painting and redecorating, kitchen improvements, and new ceilings, walls and floors.

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THE LEGISLATION, House Bill 6139, permits
property owners to spend as much as \$3,000 a
year for four consecutive years on such improvements without briging on higher assessments.
The law will go a long way toward eliminating
Domeowners relutance to improve their homes.
By the same token, it should have a broader effect on neighborhoods and could ultimately upgrade entire communities.
State lawniakers acted with exceptional wisdom,
in passing the bill and deserve a hearty round of
appliause. The net logical step would be to give
homeowners a tay deduction for home improvements. That, however, may be too much to hope
for.

How 'Big Two' dominate a multi-million industry Should the name of the Big Ten be changed? Should it be the Big Two and the Little Eight? College football is big business today. The University of Michigan plays seven home games a year, drawing more than 100,000 spectators to each contest.

If each spectator spends an average of \$7 a seat, the revenue for each game is more than \$700,000 That's more than \$19 million each year. The policy of giving the visiting team half of the gate less expenses means that teams fortunate enough to play an away game in Ann Arbor can take home up to \$350,000 Few would make this playing at home.

SHOVED OUT OF THE PICTURE

UM HAS ROOM on its schedule for two non-conference games. The selection of these oppo-nents is now based on how well the opposing teams will draw.

Notre Dame will visit Ann Arbor five times in

Notre Dame will wait Ann Arbor five times in he next 10 years because it can pull crowds A West Caast team will be included because traveling to the West Coast is a great inducement to young high school football players when they are being recruited. It also gives the school national exposure. If a Big Ten game is televised nationally, the television fee is \$500,000. Under Big Ten rules, anytime any Big Ten team plays, the revenue must be shared by all teams equally or \$50,000 a school. Television money and gate recepts are the only sharing done by the league

THE CHAMPION of the Big Ten is invited to the Rose Bowl. Teams that participate in the bowl each bring home \$16 million. If you happen to end up in the Orange Bowl occause you're second best, the pot is between \$300,000 and \$1 million. This is quite an incentive.

On single business tax



With these proceeds, the University of Michigan distributes more than \$800,000 in athletic scholarship money, Northwestern, on the other hand, with a small

Northwestern, on the other name, with a small stadium and less than great athlete teams nation-ally, can afford \$200,000 in athletic scholarships. The gap between those teams which can afford to recruit the best talents and those which can't can only widen

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MICHIGAN'S FINANCIAL fortunes weren't
always so great. A few short years ago. Michogan's teams weren't winning as consistently asspectators weren't filming their buge stadium's.
Bowl money wasn't coming their way either.
Credit for the current prosperty is given to Lun.
Canham, UM's athletic director who has not only
hired top-flight coaches to bring back top-flight
athletic teams to the schools, but also has introduced promotion to the thinking of Big. Ten athleties which has brought out more spectators.
If the trends continue, Michigan and Ohio State
can continue to pack their stadium's and continue
to attract the best alient to keep them on topAs this dontinues, it will only make the Big
Two-Lattle Eight League more apparent.

### The people say 'execute,' but penal system can't

Society is of two minds about the death penalty. On one hand, Americans in general-including folks more shouthers are strongly in flavor of executing certain kinds of criminals. On the other, our officials can't bring themselves to perform an execution, and so we have years of appeals delays and paralysis in our law enforcement, and penal system.

THE GENERAL PUBLIC is surprisingly strong in its support of the death penalty. The Gallup Poll indicates Americans are 2-1 in favor. State Rep. Floshert Geake, whose district includes Northvile and Livonia, ran a survey last year which showed 8-6 per cent in favor, 12 per cent opposed and 24 per cent with no opinion. The recent prescribinal election had more "undecided," than that.

Talk about the death randly in Michaela area.

than that.

Talk about the death penalty in Michigan grew lead after the 197 Detroit riot and hasn't ded dwin George Kuhn, then the state senator from western Wawne and Oakland counties, talked about it for those who killed police and firemen State Rops Richard Fessler of Union Lake, Kirby Homes of Utica and John Bennett of Red-ford—a bipartisan but conservative group—are corponouring a constitutional amendment to allow the death penalty for first degree murderers. The people would have to vote Michigan hasn't had the death penalty for more than a century.

hasn't had the death penalty for more than a cen-popular feeling, which isn't always articulate, seems to say that rehabilitation isn't working Oakland Prosecutor L. Brooks Patterson, with marzing ability to detect what's bothering the great unwashed public at gut level, likens our penal system to a revolving door and says we're getting raped robbed and assaulted by the same class of criminals over and over Maybe the public is saying it doesn't trust the courts and penal system and simply wants to obli-erate the real bad guys from the face of the earth

THE COURTS and the governors can't bring themselves to enforce the death penalty, however There are something like 300 persons on death row across the country with no executions in a



Richard

Tim

Oven years

The Gary Gilmore case is a classic. Here is an utterly evil man who executes clerks in the penny anterobberies of a motel and a gas station. He's not a crazy, like Squeaky Fromme, or a wealthy Maffat type. He's just a cred.

But Gilmore admits it and is swilling to take his punishment. like a man. "He II never have his freedom, and he can t see his woman, so he's willing to face the firing squad and get it over with. But the governor of Utah is delaying the execution Gilmore tries to execute himself, but the it's society's right to polish off Gilmore, and we're not going to let him take away our fun will be committing sourced, and besides, suicide is tilegal and mimoral. Not even Gary Gilmore deserves that kind of cruelty. So now Gilmore deserves that kind of cruelty.

HOW WOULD YOU vote if the death penalty were on the Michigan ballot in 1978? How would you vote if you had to pull the switch on the electric chair or serve on the firing squad or drop the pellets in the gas chamber? What if the prisoner were some poor cuckold who shot his wife's lover or a jerk who got sore at a cop who was hassling him? I think what the judges, lawyers, governors and prison officials fear is that the wrong person will be executed some day. CBS will make a documentry about it, and they will be the "heavies" It's scary to think you could execute the wrong man and that your name would be forever blackened in pop history.

#### A realistic lesson for kids

Tred Ewald, the Chevrolet dealer in Grosse Pointe and part owner of the Pistons pro basket-ball team, provided Defroit youngsters some real-itle lessons of the sort they'll never get in school. The other day, Ewald kicked in \$50,000 for Defroit schools winter sports programs—boys basketball and swimming and girls volleyball—after voters twice rejected property tax increases that would have paid for them. Ewald taught the kids that:

When the voters say no, it doesn't mean that no is the answer. Rich persons can over-rule an electorate that has decided to draw the line on school financing.

\*Sports are important. That's where the money goes Forget this jive about reading books, learning math, studying business and typing and drafting and history and carpentry. No one donates money to keep good teachers or reduce class sizes in those courses. Sports are what gets the money of the study of the sports of the spo

sizes in those courses sports are what so money.

• Detroit can spend what it wishes on junkets for school board members, big salaries for administrators and an expensive decentralized school system. There is no need to be thrifty or responsible. Affluent suburbanites will bad out Detroit. Those are, indeed, real life lessons. Thanks, Mr Ewald, for teaching us all.

# Business should speak out Observation Point

My land. You never heard such bitching and grossing as you did 11 months ago when the new Michigan "single business kat," went into effect. Suburban professional people and small business men shows ox was at the head of the line for goring by the new levy, were vocal and insistant at the true that the new that was unfair, inproductive, anti-growth and just another measure of how the Michigan Legislature training clouds of lob-bists can manage to muck up even the most sensible idea.

byists can manage to muck up even the most sensible idea. For the purpose behind the single business it SBT made enormous sense, It replaced a crazy-quilt of eight other taxes on various kinds of business activities uncluding a corporate income tax and a local personal property tax on equipment and inventory) with a single tax on all business activity. This tax constitutes a single 235 per cent levy on the "regime added" by business operations.

and increase;

This tax constitutes a single 235 per cent levy on the "value added" by business operations, which really means a tax on payroll, profit and interest, minus capital investment in plant and

terest, minus capital investment in plant and equipment.

Advocates of the new SBT claimed it simplified the previously complex business tax situation, opponents charged the law was so incompetently drafted that nobody—including members of the tax writing committee—could understand it.

Supporters claimed SBT at last treated all businesses in the state alike, thereby reducing favoritism, opponents charged that, in fact, the new SBT was a gigantic plot to benefit the public utilities and the auto companies at the expense of small businesses and professional men such as as lawyers and accountants.

lawyers and accountants.

ALL THE HUE AND cry got so loud that this April. Gow William Milliken appointed a blue ribbon (why always blue?) commission to look into all the beefs and report back to him about any apropriate changes. The commission is headed by IL Gov James Damman, a Troy hardware merchant in private life.

Damman's panel set out with high hopes and elaborate methodology to measure the pulse of the complaining business community, sending out 4,000 questionnaires to selected representatives of the complaining businesses or the state. What has come back? Very little "There has been only a 13 per cent response." reported State Rep. Ruth McNamee (R-Birming-min. who adds that she has prodded firms in her 61d House District to get their replies back to lansing. Mrs. McNamee points out that such a low response is not adequate to provide statistically valid projections of attitudes toward the SBT and its failings.

State Rep. W.V. (Sandy) Brotherton (R-Farm-

is PHILIP II POWER

ington), who has been arguing against SBT as presently set up, reports that "I've heard any descisions relating to any change have been put off until spring" because the response to the questionnaire has been so light.

Why so "In large part, apparently because the questionnaire is so complex that most business men who received it either couldn't wade through it or sent it off to their friendly and expensive) accountant or tax lawyer to look over

SO WHERE DOES all this leave the many folks sho were complaining so very loudly so very few norths ago? Public hearings, that's where,

The Damman Commission will hold hearings in Pontiac on Wednesday, Dec. 15, from 1-5 and 7:309-320 p.m. in the Oakland County commission res auditorium, 1200 N Telegraph, and in Detroit on Thursday, Dec. 16, from 9:30 a.m. to noon and 1:305 p.m.in Room 614 of the Veterans Memorial Building on the riverfront

Building on the riverfront

Personally, I think SBT has serious defects, and so did the prestige-laden Michigan Economic Action Council, which recommended thorough review of the levy in its final report. The real problem is that, in shifting the incidence of tax off profits and onto gross payroll. SBT discriminates against precisely what Michigan needs for its future economic growth: businesses providing jobs and firms in the high growth potential sector of service-related activities.

Gov. Milliken evidently agrees at least in part with this view. In October, he assured this newspaper: "From the mail reaching my office. I amounted we must reexamine the impact on the tax on small business and try to assure greater equity among all segments of the business community."

nity
So, people, here's your chance. If you were bitching in January and February at SBT, you've got an ideal opportunity to tell the folks just what's wrong. If costs only a trip to Pontiac or Detroit. If that's too much bother, let's not hear you whining again about how unfair and unresponsive Lansing is to your concerns. You'll have only yourselves to blame.

#### Farmington Observer

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