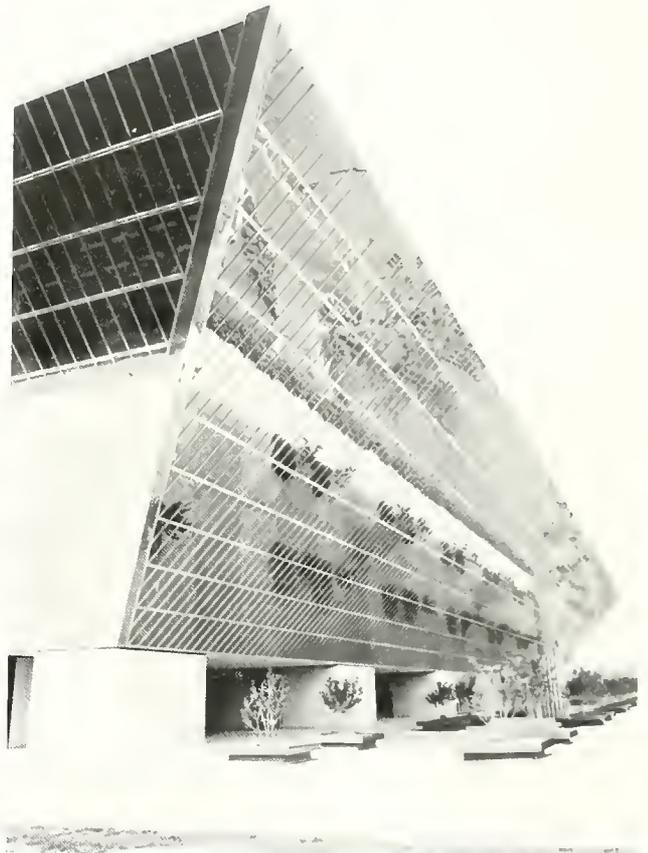


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Carolina Planning is:

- a policy-oriented magazine focusing on planning problems and issues as they relate to North Carolina
- of nationwide importance as the issues discussed are often those confronting states and localities throughout the country
- published semi-annually by the Department of City and Regional Planning, University of North Carolina, Chapel Hill.

Previous Publications

Grants used for the initial publications of *Carolina Planning* were designed to help the magazine become self-sufficient. In order to achieve this goal, we are depending upon reader subscriptions to finance continued publication.

Subscriptions to *Carolina Planning* are being offered at \$5.00 a year. This entitles the subscriber to two issues of the magazine. You will find enclosed a pre-paid mailer addressed to the *Carolina Planning* offices. Please make certain you include your mailing address with your check or money order.

introduction

In the State of North Carolina and in the nation as a whole, the legitimacy and desirability of city and regional planning has yet to be fully established. Fortunately, there is a growing recognition in many circles that planning is a necessary element of all our attempts to maintain and enhance the quality of life. Yet there are many who still oppose the idea of planning, who cannot accept or do not understand that "planning" implies no more than deciding what we as a community, state, or nation want out of life and working toward those goals in a conscientious manner. Through the publication of *Carolina Planning*, we hope to present North Carolinians with an in-depth look at some of the many areas where planning is or should be involved. These are not

limited, as many think, to the much-advertised problems of our central cities, but include such diverse activities as health care, rural development, natural resource management, airport expansion, and new town location to name several. Few, if any, residents of North Carolina are unaffected by these issues - all of us should be deeply concerned with them. We at *Carolina Planning* hope you will take the time to read these articles and give us your feelings on them, or write to us about other issues that concern you. Any suggestions as to how we might improve our publication would also be welcome.

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Carolina Planning welcomes comments and suggestions on articles published and will be happy to accept new material for future editions from interested persons. Such material should be submitted to the Editor, Department of City and Regional Planning, University of North Carolina, Chapel Hill, North Carolina 27514. It should be typed, double spaced, at a maximum of 20 pages.

Additional copies of the journal are available on request from the Department of City and Regional Planning, University of North Carolina, Chapel Hill, North Carolina 27514 for a prepaid handling charge of \$2.50.

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Over the years, economists have often proposed the site value tax as the most reasonable alternative to the much criticized property tax. Within, the author briefly reviews the theoretical arguments favoring site-value taxation, and empirically investigates the effect a change from the current property tax system to a site-value tax would have on various land uses in two North Carolina urban centers and their counties.