



Book Reviews

THE AMERICAN PLANNER: BIOGRAPHIES AND RECOLLECTIONS ● SALES TAXATION: STATE AND LOCAL STRUCTURE AND ADMINISTRATION

John Mikesell and
John Fitzgerald
Baltimore: Johns Hop-
kins University Press,
1983

SALES TAXATION:
STATE AND LOCAL STRUCTURE
AND ADMINISTRATION

Carol Shaw

During the 1983 Legislative session, the North Carolina General Assembly passed an additional one-half cent local sales tax for all the counties in the state. The majority of the expected revenue from the sales tax is earmarked for the capital costs of education and water facilities. The General Assembly's authorization of this new tax highlights the increasing importance of sales tax revenue in state and local government budgets.

Since the sales tax revenue is becoming more necessary to local governments, planners and government officials need to be better informed about the effect and uses of sales taxes. John F. Due and John L. Mikesell's new book, Sales Taxation: State and Local Structure and Administration, is an excellent source of information because it is a detailed survey and analysis of the structure and operation of state and local sales taxes. The book contains details about all aspects of state and local sales taxes including sales tax structure and rates, exemptions, and administration. An entire chapter is devoted to local government sales taxes which explains the general purpose and structure of this type of sales tax. The most important element of Sales Taxation is the comparison of states and their use of both local and state sales taxes. For example, North Carolina's state tax rate of three percent is one of the lowest in the nation, while Connecticut has the highest at seven and one-half percent.

Sales Taxation is not intended to provide an economic analysis of sales taxation or to discuss the appropriate role of sales taxes in state/local tax structures. These issues are dealt with in other sources. But the survey approach in Sales Taxation makes the book a fine reference for planners and administrators who want to learn more about the subject.

Donald Krueckeberg
New York: Methuen,
1983

THE AMERICAN PLANNER:
BIOGRAPHIES AND
RECOLLECTIONS

Scott Bollens

In his introduction to this historical compilation, Krueckeberg states that his book is not a sentimental regret about a lost world, but rather an opportunity for planners to review their commitments, and extend their sense of company. The old adage about "learning from the past" is resurrected, as often is the case in planning history books. The view here is that within current decreased planning activity there is a search for new direction, and that this search for how and why planners proceed is more important than where they go from here. Today's planners, so often lost in day-to-day responsibilities, can benefit by turning to history because it reminds them that the past was often very different from today: not routine. Although Krueckeberg is guilty of glorifying the achievements of the past and downgrading the current ability of planners to affect contemporary society, this descriptive journey through the lives of famous planners is a valuable contribution to a profession which has searched endlessly for its identity.

After the introductory section, each of the chapters describes the life and recollections of a particular American planner. The biographies cover a time span from roughly 1885 to the present, and the seventeen biographies are broken up into three groups which represent the three general phases of planning: the planners, the regionalists, and the professionals. This book is comparable to Mel Scott's American City Planning Since 1890 in its breadth of coverage. However, whereas Scott emphasized historical trends and placed biographical content in a secondary position, The American Planner views the profession as one driven by individuals. The book uses biography as its guide through planning trends of the last century.

The 1890s and 1980s represent two extremes: the private, entrepreneurial, atomistic, physi-

cal planning of the turn of the century; and today's dominance of public deliberation and government regulation. The "City Beautiful" movement at the end of the 19th century gave way to the "City Practical" era of the early 1900s, pushed along by the Progressive Reform movement. From the 1920s to the New Deal era, the idea of regionalism arose, with two divergent camps -- metropolitan growth facilitation (Charles Dyer Norton and "The Regional Plan of New York and its Environs") vs. decentralization (represented best by Lewis Mumford).

Between the World Wars, the National Resources Planning Board (NRPB and its alphabetic variants) put planning on the national level at the same time that city planning agencies were atrophying. Another direction of planning incubated at this time, which lasted through the Second World War and into the present: the professionalization of the planner. This phase is characterized by the view of planning as a primary career, and the planner's comprehensive involvement in the field's development.

Krueckeberg suggests that contemporary planning has possibly completed a cycle, with the eclecticism and pluralism of today's planners diluting the definition of planning. This is reminiscent of the days of the planning pioneers at the turn of the century, when the planning process involved a mix of many disciplines. The desirability of this cycle closure is left to the reader's interpretation, but the current pluralism leaves the planner open to criticism of "rampant schizophrenia."

The first section of the book deals with the pioneers of the field who were first active during the Progressive Era. They include: John Nolen, landscape architect; Benjamin Marsh, political organizer; Walter Moody, promoter and professional booster; Edward Bassett, the "father of American zoning;" Alfred Bettman, lawyer and civic reform leader; and Edith Elmer Wood and Catherine Bauer, housing reformers.

Krueckeberg then examines the regionalists, who arose in the 1920s and expanded their inter-

ests throughout the New Deal period. These individuals were synthesizers who integrated interests in regional planning, the natural environment, and new towns. They include: Charles Dyer Norton, civic leader; Benton MacKaye, naturalist; Henry Wright, architect/landscape architect; Rexford Tugwell, agricultural economist; and Lewis Mumford, writer and social critic.

The final section discusses the professionals who spanned the interests of reformers and regionalists, and established the new profession of planning as their primary career. They include: Harland Bartholomew and Ladislav Segoe, founders of major planning firms; Coleman Woodbury, economist; Charles Eliot 2nd, landscape architect and executive director of NRPB; and Charles Abrams, lawyer and housing reformer. A final chapter deals with women in planning, 1890-1980.

By relying on biographical discussion, the book tends to leave small gaps in historical coverage. However, this is balanced by thorough, life-to-death accounts of individuals who left their mark in planning annals. Also impressive are the extensive listings of references for those interested in further pursuits of information, and the book's ratio of approximately three historical quotes per page.

From the statement that a planner "must be patient without being supine" in the planner's creed, to the comment in a speech delivered by a Women's Caucus member at a 1970 ASPO meeting that "we deplore the planning that is done by men;" The American Planner provides the reader with many interesting episodes and the opportunity to live among the outstanding planners in history.

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