Chapter 10.
Historical Background and Contemporary Usage of Taxing Land

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10.1 Introduction

Land speculators, owners surprised by a windfall, owners renting out a property, and lenders and developers who profit when prices for locations are high – these people constitute the largest and the most powerful sectors in society. They all hope for a capital gain – a profit – from owning or using land. Almost every advance of the tax on land value – which captures the unearned profits taken by landowners – creates controversy. Nevertheless, occasionally a jurisdiction has taxed the value of locations – herein dubbed site-value taxation (SVT) since to many "land" still suggests fertility rather than locational advantages – and with measurable results. [LD would tend to use commas in some of the places that '–' is used.]

10.2 Site-value Taxation

To finance public works and services – such as sidewalks, roads, street lights, water and sewer connections – localities often use revenue from a property tax, which falls on the value of both the improvements and the land. Some governments simply levy the locational value of the land; they assess a parcel at, say, $100,000 and tax it at 15%, yielding $15,000 per year. The value of land can be determined by Ricardo's Law of Rent.

10.2.1 David Ricardo

David Ricardo (1772–1823, who made a fortune in the stock market) defined rent as the economic return to the owner of a plot of land. The more fertile and better located the land, the higher the rent. His rent is the sum of the marginal returns from that land. These returns fluctuate with the demand for food, which changes with population. Thus society, not landowners, generates rent. That makes rent both unearned by landowners and a fair source of funds for society (Samuels p. xi 2000). Even earlier, Adam Smith (1776) stated land rents were *"a form of revenue which the owner often enjoys without any care or attention of his own."* Later, J.S. Mill added, *"Landlords grow rich in their sleep,"* pushing this notion as far as politically acceptable for his day in Great Britain. An American carried the argument further.

10.2.2 Henry George

Henry George elaborated upon Ricardo's rent in his *Progress and Poverty* (1879). His thinking combined *incentive* and *justice*. *"If we are all here by the equal permission of*

the Creator, we are all here with an equal title to the enjoyment of His bounty – with an equal right to the use of all that nature so impartially offers. This is a right which is natural and unalienable; it is a right which vests in every human being as he enters the world, and which, during his continuance in the world, can be limited only by the equal rights of others." Because taxes on labor and capital are neither fair nor efficient, George concluded that all other taxes could be eliminated (George p. 406, 1879); he became the poster boy for the Single Tax on land value.

Societies often permit opportunists to capture land rent even though it is a profit from social improvements. Losing this profit without production to a few owners and lenders causes unemployment and poverty. To relieve poverty, George proposed making land common property. He did not mean public ownership of land, which he rejected, rather that land is a common heritage (Tideman 2000) and that to share it, society should tax its value and nothing else.

10.2.3 A Distant Cousin, the Property Tax

More common than taxing land alone is taxing land and buildings together – the property tax – which is like pressing down on the accelerator and brake at the same time. Taxing improvements makes anyone who invests more in their home pay more tax (Saunders p. 271 1999), which in turn discourages owners from improving their property. Foregone construction and maintenance leads to deterioration of properties, and to slums. Taxing buildings also makes them more costly.

While awaiting higher prices, speculators hold good urban land vacant or underused. Meanwhile, via tax delinquency and foreclosure, local governments accrue an enormous portfolio of abandoned buildings, often on sites close to pricey center of the city. Decreasing supply of prime land not only increases prices (Saunders p. 271 1999), but leaves holes in the pattern of urban settlement which also increases sprawl as builders develop the margins of cities where they find cheaper land and other amenities. Both slums and sprawl demand inefficient use of government resources. By shriveling the profit from land speculation and replacing the tax on improvements, and by making local governments more dependent upon revenue from valuable locations, shifting the property tax to land eliminates these negative effects.

10.2.4 Economic Aspects

As levies on land rise, the prices of land fall. Buyers then care less about price and more about the tax and how to minimize it; as owners, they switch from speculative withholding of their land to putting it to optimal use. Local governments quit procrastinating and return abandoned land to the tax rolls. Thus, although taxing locational value eliminates unearned land gains, it does not inflict an excess burden on an economy (Tideman); instead, the tax on sites spurs economic efficiency.

Progress (development) is, in traditional terms, created through growth in population and improvements in production methods. [Below, why do you have "goods & services"

on one side and “factors” on the other instead of just “g & s” on both sides since land can’t flow, physical (not fiscal) capital can only slowly, and labor is slow too. Maybe that top right “factor” should be “labor” and the bottom right one “capital”.]

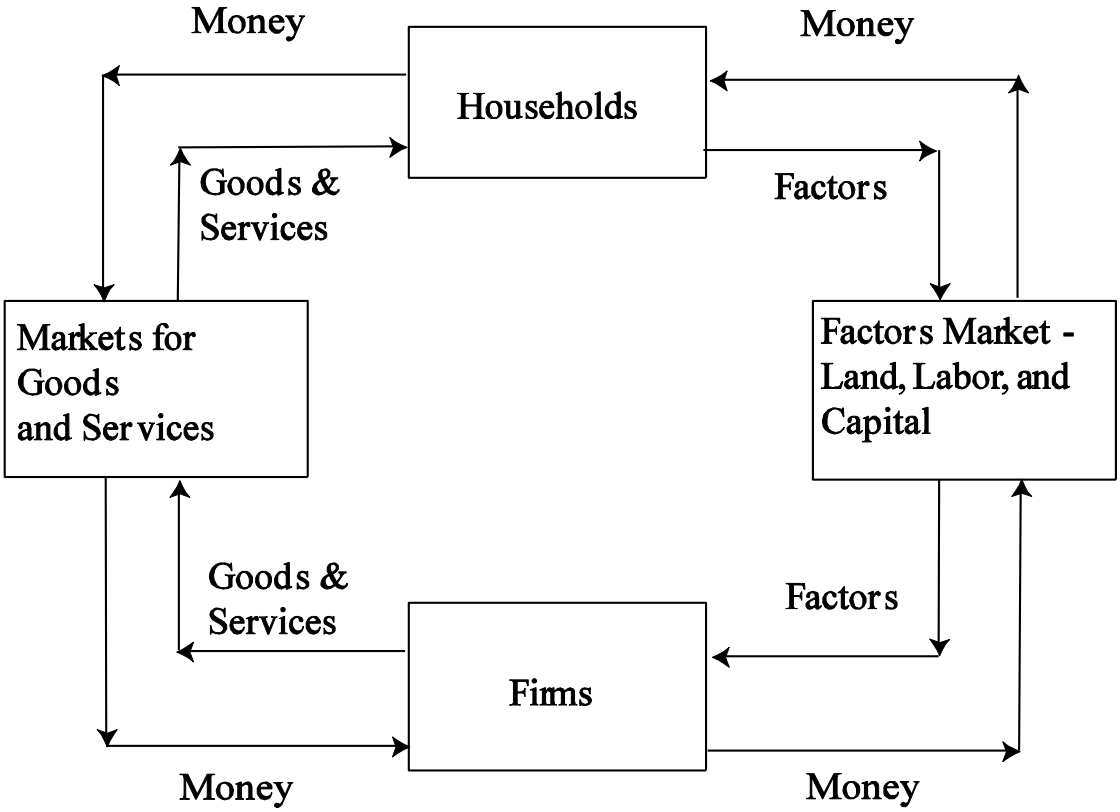


Figure 1~~11~~. A circular flow diagram of the economy.

The flows of money in one direction and goods and services in the opposite direction between households and firms (Figure 1) generate economic growth. This growth in purchasing power empowers buyers to bid up the rent for land (which takes place in the “Factor Market” box). Noting this increase in site values, speculators overvalue the best land for investment, causing the costs of production to rise. To afford overvalued land, firms increase their prices. However, following the law of demand, increased prices cause consumer demand to decrease, leading to higher foreclosures, bankruptcies, and unemployment. As wealthier citizens gather up the lost assets, the end result is an unequal distribution of both wealth and land ownership.

Reversing that downward spiral, the levy on land, by eliminating land speculation, cuts the costs of production, leading to lower prices and higher employment. Obliged to pay an on-going rental levy, landowners choose to develop their land. The owners’ economic activity increases employment and wages. For most landowners, their “land dues” would be less than all the taxes that they now pay. Therefore, switching to a site-value tax saves most people money, leaving them more disposable income that can be saved or used for consumption. Since owners of sites in the center city pay the most, they are the most eager to build, drawing development towards the center, reducing both urban sprawl and government spending on infrastructure. As more residents enjoy

lower costs and greater incomes, prosperity and stability spreads, reducing crime, corruption, and economic costs.

10.3 Case Studies

The history of site-value taxation is best told by the instances of its usage, from the origins of the land tax to today's SVT in different regions of the world.

10.3.1 Ancient Times

Taxation is nearly as old as civilization itself. In the Cradle of Civilization between the Tigris and the Euphrates rivers (Figure 2), around 4000 to 3500 B.C. the Sumerians established one of the world's first civilizations.

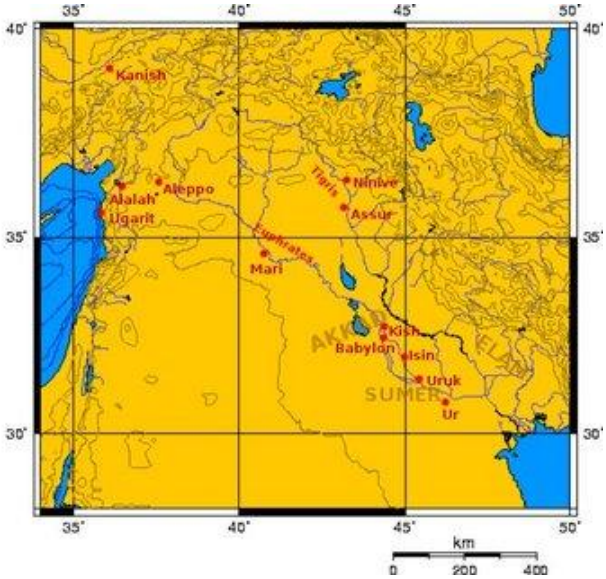


Figure 2~~22~~. Map of Mesopotamia
Source: *Wikipedia, The Free Encyclopedia*.

The ruler of each city-state in Mesopotamia was responsible for maintaining the infrastructure, such as the city walls and irrigation systems, and the army. Each ruler was constantly trying to expand his territory, so there was constant war. In order to finance their wars and maintain their infrastructures, each ruler had to raise money. The Sumerians left behind the first documented use of taxation and tax collectors. One of their clay tablets (Figure 3) reads, *"You can have a Lord, you can have a king, but the man to fear is the tax collector"* (Think Tank with Ben Wattenberg 2003).

Figure 3~~33~~. A Sumerian Clay Tablet
Source: http://home.cfl.rr.com/crossland/AncientCivilizations/Middle_East_Civilizations/Sumerians/sumerians.html

The tax often took a share of a crop harvested on public lands. This allowed the rulers to receive financing without taxing the subsistence lands.

Around 519 B.C., Darius of Persia tried to have the wealthiest citizens and landholders pay the majority of taxes and refined the system of land taxation. His surveyors measured land into tracts and classified it either by the crop cultivated or by the amount harvested. Each province administered the tax; citizens paid according to their land's size and productiveness. To ensure accuracy, officials calculated the average harvest yield for several years (Dandamayev and Lukonin p. 178 1989).

Land that was not used for farming, or instead was used for grazing or mining, was public domain. Mines were either sold for a share of the output or auctioned to the highest bidder. In both cases, the revenue was used for public services, including the military.

As poor citizens fell into debt, they lost their collateral, the allotted land that they had pledged to their creditors, wealthy landowners. Along with the land, the wealthy also grabbed most, if not all, of the political power; thus the early democracies were transformed into oligarchies. With political power firmly under their control, the wealthiest landowners avoided taxation. However, royal requirements remained the same. With wealthier landowners contributing less, a heavier tax burden on the rest of the population pushed them deeper into debt and foreclosure. Thereby poorer citizens were turned into serfs.

As the rich expanded their tax-exempt holdings, the tax base diminished. To solve this crisis, rulers in Mesopotamia proclaimed a "Clean Slate" based on the Laws of Hammurapi and the Biblical Year of Jubilee. To restore economic order, every thirty years the less fortunate could have land transfers reversed and personal debts cancelled (Hudson p. 14-15, 2000). Holding most of the land and debt, royalty did not mind. These cancellations and transfers restored to poorer citizens the ability to pay the taxes and fees that the nobility levied upon them. For the most part, this system remained in place until after the collapse of the Roman Empire as land rent paid all of the costs of government throughout most of Europe.

10.3.2 Feudalism

After the demise of the Roman Empire, feudalism – a system of unequal social rank – took hold in Europe. The upper classes – civil servants, politicians, and the Christian bishops and clergy – did not labor on the land nor produce goods for sale. To support their lifestyles, they required the poor to pay taxes and fees.

Relishing their control, the elite became corrupted. The taxes and fees they levied were so encumbering that, often times, the poor could not even afford to have children. Endowed by these onerous taxes and fees, more lords absented themselves from their land and lived in splendor in cities.

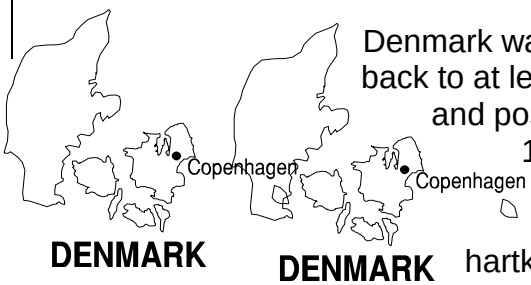
To protect themselves from some powerful lords, peasants submitted to others. The lords gave legal protection, dispute resolution, and armed force; in exchange, peasants labored on the land, gave military service, and obeyed their lord. These deals established two classes of poor: the peasants and the serfs.

Peasants occupied land and small houses as servants. Serfs, on the other hand, were the lowest class. They were bound – bought, sold, and inherited – to the land. However, unlike slaves, they were not the personal property of the landlord. Furthermore, serfs were granted some land for which they had to pay rent and pay in service, such as military, civil, or personal. Land allowed people to generate rent and be able to pay their debts. A person's status in society was determined by the amount of land he owned.

With the end of feudalism and the rise of trade, monarchs shifted their tax base from land to cargo. The feudal system gave way to the era of the Crusades. To finance their Crusades, rulers began to tax goods and wealth, and by the end of the thirteenth century, a regular system of non-land related taxation was the norm. To appease some rich burghers, royalty granted autonomy to some towns. Towns within fortified walls, enjoying the protection, were the most valuable towns in the kingdom. As always, location was important, and land speculation took hold.

10.3.3 European Countries

After the end of the feudal system, land-value taxation was nearly extinct. Since feudal times, many countries in Europe have used site-value taxation, including Germany, Hungary, France, Finland, and Great Britain.



Denmark was the first European country to practice SVT, dating back to at least the reign of Valdemar the Great (1157–1182) and possibly to Sven Forkbeard, the Viking King (985–1014) (Lefmann and Larsen p. 185 2000). However, the land tax was not always used; for centuries it was not in practice until the 1660's when the hartkorn tax, based on potential agricultural yield, was employed. In 1797, King Frederick started a series of reforms that helped peasants become landowners by giving them rights, effectively ending serfdom. As a physiocrat, the king enthusiastically advocated land taxation. (Silagi and Faulkner 1994).

Over fifty years passed before King Frederick's idea was more fully implemented. Later in 1903, parliament replaced the land tax with an income and property tax system. Within fifteen years, the government reappraised all property with separate valuations for land and for improvements. It repeats this reappraisal every four years, with assessments during non-reappraisal years being regulated by property sales.

In 1954, the Danish Parliament removed the upper limit for taxes on land-values, clearing the way for Georgist principles. In 1957, the Danes froze the taxes on improvements and scheduled in eventually eliminating them. As a result, employment rose and interest rates and inflation dropped.

However in 1960, the political party that promoted Georgist principles lost power and the new ruling coalition abandoned tax reform. As land prices rose dramatically, land speculation became popular again. Inflation rapidly climbed to 5% and then to 8% by 1964. Further undoing this heritage, in 1999 the Danish tax minister proposed to eliminate separate assessments of land values and improvements.

Across the Channel, the United Kingdom also has a history of promoting LVT. Besides Ricardo and Henry George, who visited Great Britain on several occasions, Winston Churchill, Lloyd George, George Bernard Shaw, and many other British luminaries advocated the land tax. Before World War I, Parliament even passed it into law, yet vacant land was never implemented it. By 1923 in Britain, Lichfield p. 241 2000). completely tax free (Connellan and

After the break-up of the Soviet Union, Estonia began capturing the rent from land. The land tax, while a national tax, is allocated to local municipalities. A low tax rate, 2%, paid by both private landowners and governmental owners of public

land, helped the citizens' compliance rate attain approximately 98% (Tomson p. 208 2000).

About a century ago, followers of Henry George helped colonize other regions of the world and introduced SVT in those places (Kenya, Tsingtao, etc).

10.3.4 Africa

Due to Europe's colonization, the African continent has many countries that have used site-value taxation, including: (1) Kenya, (2) Tanzania, (3) Zimbabwe, (4) Malawi, (5) Zambia, (6) Uganda, and (7) South Africa. However, the lack of complete and up-to-date cadastres (a registry of owners, lot sizes, property boundaries, etc) has hampered the use of SVT in most countries in Africa. The lone exception is South Africa.

In 1652, the Dutch East India Company colonized South Africa. The governor of the land gave settlers provisional rights to the land in exchange for a land tax. For example, in 1714 the tax was 12 riksdollars per year for grazing land and one-tenth of the crop for agricultural land (Dunkley p. 300 2000). More valuable land, as assessed by officials, was charged more. Soon after, the colony expanded its territory and established the Orange Free State and the Transvaal.

These new territories were pioneered by whoever got to the land first. In exchange for the land that they claimed, prospectors had to pay rent. In 1910, these territories eventually merged into South Africa. The union established a property tax system based on the value of both land and improvements. In 1916, the Transvaal province instituted a two-rate property tax system. In 1918, the Johannesburg was the first jurisdiction to adopt LVT.

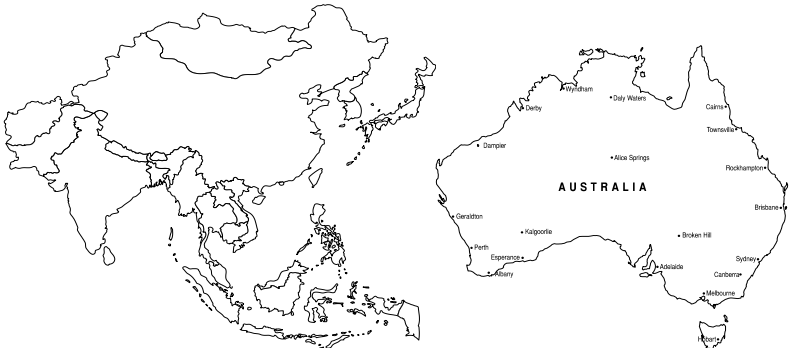
At the time, Johannesburg was a rapidly declining mining town. To elude the fate of many other mining and steel towns, the city jettisoned the conventional property tax in favor of the site tax. As an over-achiever in competition with Cape Town situated on one of the most strategic spots on the planet, Johannesburg went on to become the financial

center of the country, while evading many of the negative aspects of growth, such as urban sprawl.

Impressed by Johannesburg's success, by 1979 all the main cities and towns in the Transvaal had implemented either a full site-value tax or a two-rate tax. By 1984, Port Elizabeth and Cape Town were the last two major cities still using the conventional property tax. Compared to those two cities, the cities that taxed site-values alone doubled their capital investment and their site value (Dunkley p. 300 2000).

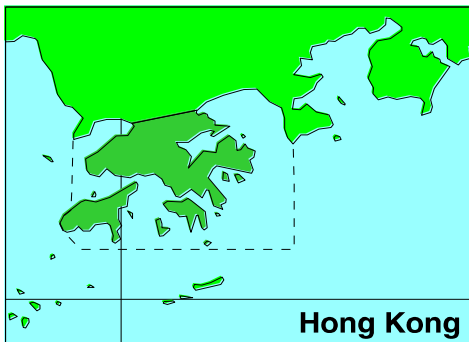
To spur business growth for employment opportunities, the Republic of South Africa used to heavily subsidize the independent homelands and kept their taxes low. Since the end of apartheid, the government reincorporated all the homelands into the Republic and ended the subsidies and tax breaks. Now the homelands use the tax system of the Republic: real property taxes. The result has been increased taxes, high unemployment, and millions of squatter's camps. Even Johannesburg, once the pride of South Africa, is plagued by decay and crime.

10.3.5 Asia and Australia



Many of the countries in Asia and Australia are former colonies of the British and learned of Georgist ideas from them. Some of the countries or regions that have used land-value taxation are: (1) Abu Dhabi, (2) Australia, (3) Taiwan, (4) Japan, (5) Hong Kong, (6) Singapore, (7) New Zealand, (8) South Korea, (9) Kiao-chau, and (10) Papua New Guinea.

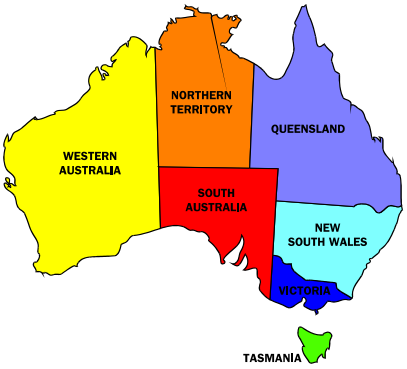
10.3.5a Hong Kong



In 1841, the British founded the colony of Hong Kong. In 1843, the British claimed all land for the crown and banned private ownership of land (Phang p. 340 2000). The British established a non-traditional Georgist revenue system: the crown would lease the land to occupants. However, no attempt was made to separate land-value and improvements.

On July 1, 1997, Hong Kong was returned to China. The state owns all the land and continues leasing it. People leasing income-yielding land or buildings, such as commercial or industrial properties, are charged 15% on the annual rental income of the property of which 5% is on landed property (Phang p. 341 2000). Therefore, citizens pay both property taxes on the actual yield and rates on the annual yield of the land. By leasing land, Hong Kong has been able to generate enough public revenue and control the urban growth in one of the world's most densely populated cities.

10.3.5b Australia



Another former British colony, Australia used land taxation in 1910 to split up large land estates. At their founding, some states began with taxing land-values; others adopted the levy shortly after; by 1915, all states were levying land. Australia's capital city, Canberra, designed by a Georgist, was founded on capturing rent through leases so it would be self-funding (Dwyer 2003). Today Canberra still owns most of the land and leases it out to residents and businesses but is selling it off to homeowners. In 1952, the federal government quit taxing land, so jurisdictions could increase their rates on land values. Australia's biggest city, Sydney, taxes only land. Neither Sydney nor Canberra recover all the land rent that is available and receive some revenue from the federal government. Until recently, towns and villages near Melbourne taxed land alone or at a higher rate; their built value per acre was double that of towns using the real property tax (Lusht 1992).

10.3.6 The Americas

Thanks to advocates of physiocracy in Latin America and of Henry George's single tax in Anglo America, most countries in North and South America have used site-value taxation, including the United States, Argentina, Canada, Mexico, Chile, Colombia, and

others. The United States, with its many tax jurisdictions, provides many versions of site-value taxation.

10.3.6a The United States of America

Ever since its inception, the United States has used some form of land tax. After gaining its independence from Great Britain, America used the tax to develop the country while providing a source of public revenue. Many American cities and states have used SVT.

The land and natural resources of the US offered ample opportunity to immigrants. Good land was readily available for building houses, farms, and businesses. Counterbalancing speculation in more settled areas, this abundance encouraged geographic mobility, making the country grow and prosper. As prosperity increased, so did the social status of the immigrants.

For the earliest immigrants – before landlords and governments claimed much of their earnings – their prosperity depended upon their work ethic. Though they paid a property tax, it was based largely on land values, not on built values. Those who owned much land were taxed the most, removing incentive for people to own large lots of land. Where land is more available, its price drops, removing the profitability of land speculation (Figure 4). This tax system spurred competition, development, and democracy. From the 18th century until the 20th century, the property tax was the major revenue source for local governments and virtually the sole source for states (Rybeck p. 140 2000).

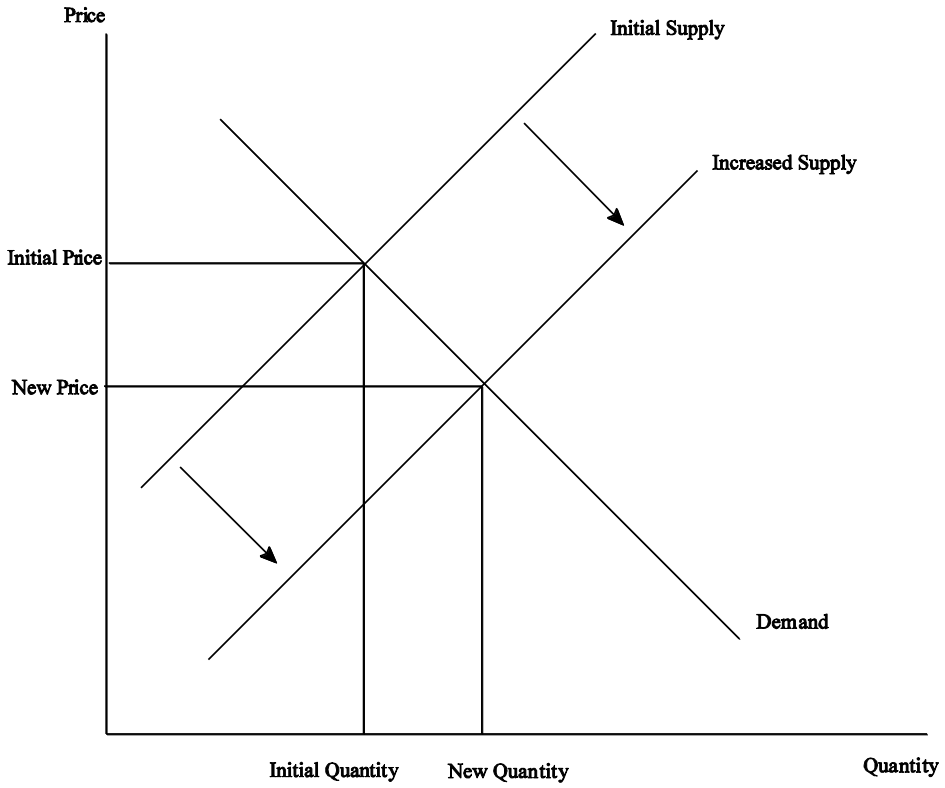


Figure 444. An increase in the supply of land, caused by land-value taxation removing land speculation, causes a decrease in the price of land.

After the Civil War, during the peak of the Industrial Revolution, rural folk left farming and the countryside to go where the jobs were. Seeking jobs and opportunity, immigrants flowed into the United States. The growing number of city dwellers had to over-compete for jobs, since landowners, not carrying the overhead of a land tax, could hold prime sites out of productive use. Workers' desperation empowered employers to underpay job-seekers. Rampant poverty turned neighborhoods into slums, even as cities grew in wealth and power.

A few firms enlarged and swallowed smaller ones. The rich and powerful purchased and exploited natural resources and land in large lots. With the rest of the economy, land speculation expanded while land-value taxation contracted.

To accommodate speculators (often politicians themselves), cities and counties shifted to the property tax as we know it today: heavier on buildings, lighter on land. States and the federal government quit levying land, switching to taxes on sales and on income (both personal and business), respectively, instead. Lowering the tax on land-value, allowing people to hold larger lots of land without being penalized, decreased the supply of available land (Figure 5).

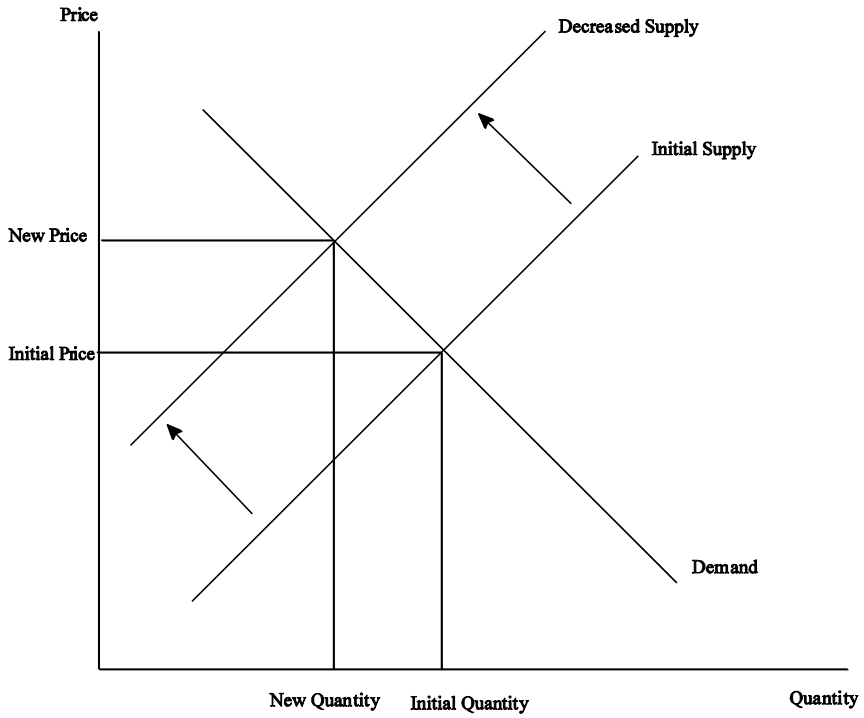
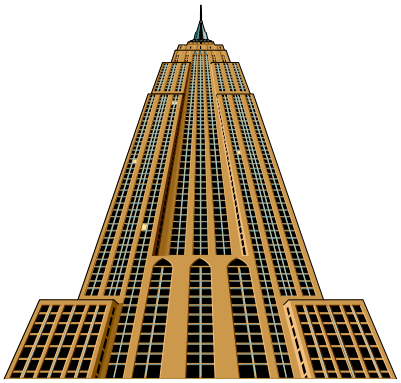


Figure 555. A decrease in the supply of land, caused by real property taxes, causes an increase in the price of land.

While neither the old property tax weighted toward land, nor the new one weighted toward buildings, is the norm, the historical instances of site-value taxation did show that jurisdictions benefited.

10.3.6b New York City

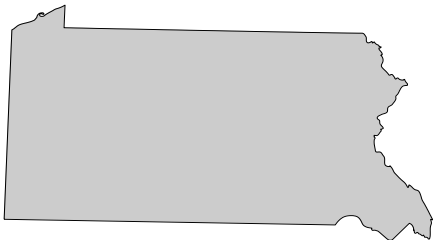


After World War I, to alleviate a severe shortage in housing, New York City used SVT. The City requested and in 1920 received from the state legislature permission to shift its property tax. In 1921, New York City passed a bill to exempt residential construction from the tax for ten years while keeping in effect the portion of the tax on the land.

Within two months, a building boom occurred in the city. The building explosion not only eliminated the housing shortage, but also, due to elevated land assessments, generated

more public revenue. The additional funds were used to make much needed public improvements that helped rebuild the region. However, the benefits of SVT were short-lived. In 1926 owners, anticipating the expiration of the exemption, slowed their construction (Rybeck p. 157 2000).

10.3.6c Pennsylvania



Instead of a pure land tax, Pennsylvania allows a two-rate tax with a higher rate on land-values and a lower rate on building values. The State also offers, under the Local Economic Revitalization Act (LERTA), a sliding tax scale to commercial and industrial properties; a new structure can receive a 90% tax exemption in the first year, an 80% tax exemption in the second year, and so forth until the exemption reaches zero (Rybeck p. 168 2000). Over a dozen cities have adopted the two-rate system.

These towns have seen positive results. Comparing the number of building permits in these cities with their neighbors reveals an increase in the construction and repairing of residential and commercial properties (Hartzok p. 240 1999). Putting formerly unused and neglected parcels to productive use attracts private investment that has revitalized downtowns. Using central sites more efficiently, these cities have reduced suburban sprawl. The increased supply of housing has created lower prices for homes (Figure 3). The lower prices translate into lower assessments, which means homeowners owe less property tax. All these gains are despite the fact that county and school taxes continue to tax land and property at the same rates.

In the late 1970's, Pittsburgh was a city in decline, with steel mills closing and urban decay. In 1980, the city decided to stretch apart the two rates in their real property tax, raising the rate on land to six times greater than the rate on buildings. For the next two decades, Pittsburgh experienced a renaissance, little crime, and affordable housing. Nevertheless, bowing to real estate interests, the City reinstated the single rate on both land and buildings in 2000. [So, then what happened? Cord has some data.]

All around the US today, state and local governments have followed their earlier shift – from taxing land to taxing mainly buildings to barely taxing either land or buildings – with a new shift: from taxing neither land nor buildings to taxing sales and income.

10.4 Summary

When most people hear or think of site-value taxation, they think of Henry George. Yet the levy on land stretches back to the origins of civilization. The Sumerians and subsequently the Roman Empire taxed the output from land.

When the Crusades engendered trade, governments shifted their tax base from land rent to imports. Since then, site-value taxation has been used sporadically in many places throughout the world. Landed interest groups have influenced government to tax instead buildings, income, and sales.

At this crucial moment in world history, each step backward for this tool shown to yield widespread development wherever tried seems matched by a step forward. Noting its benefits – such as decreasing urban sprawl and reinvigorating inner cities – lately a few citizens and policy-makers in Mexico, Estonia, and America have turned to SVT. Meanwhile, global prosperity and harmony hang in the balance.

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