

# Resolutions Adopted by Seventh Annual Henry George Congress

## FELICITATIONS

Resolved, that we who have participated in the Seventh Annual Henry George Congress express our sincere appreciation of the cordial hospitality extended to us by the Georgists of Memphis and also of the splendid cooperation accorded us by the Convention Bureau of the Memphis Chamber of Commerce, the Hotel Peabody, the Memphis Radio Station and the public press of this city.

## ASSESSMENT OF LAND AND IMPROVEMENTS

We believe that in the assessment of real estate, the value of the land and the improvements in, on or under same, should be separated in the assessment rolls.

We further believe that every State Legislature should enact a law providing that in all transfers of real estate, the grantor and grantee could be required by law to give the true consideration agreed upon between the principals in the deal, to the end that its true value may be ascertained in order to establish the market value for similarly located properties for taxing purposes.

## RESOLUTION ON AGRICULTURE

Whereas, the readjustment of Agriculture has become a national problem with an attempted solution by the Federal Farm Board, Therefore, we, the members of the Henry George Foundation now in convention assembled, while endorsing the Federal Farm Board's plan for an adjustment between production and consumption, believe that the farm problem would be nearer solution if farmers were exempted from taxation of their homes, buildings, improvements, live stock and crops and everything distinguishing improvement value from wild land.

As a corollary we advocate taxing only the location value of the farmer's land irrespective of improvements.

We further believe that farmers free from ruinous and vexatious taxes on their capital and crops would naturally tend to voluntary cooperation.

It is our belief that the farmer is not suffering from his over-production, but from the under-consumption of his impoverished patrons.

We further declare that the need of exempting from taxation the farmer's capital and products applies also to the manufacturer—both of whom should be taxed only on the value of their land.

Be it resolved, that a copy of these declarations be sent to every agricultural paper in the United States.

## PUBLIC APPROPRIATION OF LAND RENT

We renew our adherence to the principle that land rent, which is publicly created, shall be publicly collected to defray public expenses and all taxation be abolished to the end that equality of opportunity in the use of natural resources shall be established, unemployment be made impossible, and involuntary poverty abolished.

## STATE-OWNED LANDS

Whereas, many States in the Union are having lands revert to them on non-payment of taxes, thereby removing these lands from the tax rolls and throwing a greater tax burden upon occupied and used lands;

Whereas, in any and all of these States there is a vast body of unemployed men who could be employed except for the fact that they are denied access to land; and

Whereas, in the interest of humanity and statesmanship, it is desirable that land be open to labor;

Therefore, be it resolved that the Henry George Foundation favor the policy of leasing these State-owned lands to those willing to utilize

them, on long-term leases, for the economic ground rent; the rent so received to be divided between the State, county and town governments in proportion as they would have taxed the land if privately owned.

Resolved further, that copies of this resolution be forwarded to the Governors and Tax Commissioners of the States having such escheated lands; and that the facilities and aid of this Foundation, and of the Georgian Trust, and of the enclaves, be made available to these States in furnishing advice and counsel in carrying out the objects and purposes contemplated by this resolution.

## UNEMPLOYMENT

Whereas, a serious situation of unemployment exists and, Whereas, all employment originates in and upon the land:

Be it resolved, that we favor the freeing of the earth from private monopoly by instituting the Single Tax upon land values, thus restoring to all men their equal rights to the use of the earth, thus opening jobs for all, stimulating employment and raising wages.

## HOME RULE IN TAXATION

Resolved, that we call upon the States to alter and liberalize their constitutions and laws to the end that the smaller units (municipalities, counties, and districts) be empowered to raise their revenues from whatever sources they deem proper, without hindrance from the State itself.

## PUBLIC LANDS OF THE FEDERAL GOVERNMENT

Whereas, there is considerable effort made to have Congress turn over to the States the comparatively small amount of remaining public land, title to which still reposes in the national government:

Therefore, be it resolved by the Henry George Foundation that in the event Congress should decide to turn over such land to the various States in which the same are located, said conveyance should provide that the State may not part with legal title to said lands, but that the same shall be leased on long term leases; that such leases should enable the State to collect the annual economic ground rent on said lands exclusive of improvements in or on said land, and that the taxes upon the improvements be remitted by the States and their subordinate governmental agencies; and further that the rents so realized should be divided between the States and their subordinate governmental agencies in such proportion as may be right and proper.

## THE SALES TAX

Resolved, that we see in the agitation for lessening of taxation on real estate a movement principally to shift taxation to those less able to pay, by imposing general sales taxes and an increase in the gasoline tax. While advocating the exemption of improvements from taxation, we favor increased taxes on the value of the bare land and condemn all forms of sales taxes as unjust, particularly because the victims are so often unaware of the burden which they are carrying.

## Land Reform in Spain

THE Land Reform Bill, which is retroactive to April 1931, applies not to the Republic as a whole, but to those sections lying southward, southeastward and westward of Madrid, where the evil of large estates is particularly acute. Feudal estates, land poorly cultivated, and land in the neighborhood of towns and villages may be expropriated by the government. Indemnification will be based on values declared for taxation, and will be paid partly in cash and partly in 5 per cent bonds. The nobility however, will be indemnified not for the land but only for recent improvements.—*Foreign Policy Bulletin*, Oct. 14, 1932.