

Tax Idle Land

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(The following article, published as a letter to the editor in The Wall Street Journal of September 10, 1942, is reprinted by permission. The writer is a young Georgist of Lima, Ohio, whose views and comments appear frequently in the highly

competitive "Letters-To-The-Editor" columns of that well-known financial publication.—The Editors)

When are we going to come to grips with the vital land problem? It may, on the surface, appear to be an unimportant issue, however upon it rests our hopes for triumphant production and victory in the conflict. Upon it depends whether or not we shall have ample materials and foods to avoid sending a poorly equipped army into the battle, and a poorly fed multitude of defense workers into the shops and mills. But the fact is, an incessant stream of propaganda flows from many sources proclaiming that taxes on real estate are already too high. Certainly taxes are too high on real estate, because real estate includes buildings and improvements. Many mines, for instance, remain idle in the face of this present material shortage for the simple reason that at the first sign of productive activity, when the first little shack rears its head, it will be taxed back out of use.

Let us then look to the justice of laying a tax only on the land, but not on the improvements. To lure idle lands and natural resources into use; to prevent the reckless razing of much-needed buildings to save taxes; to insure home owners against the loss of their homes, etc., it is only necessary that we shift the burden of taxation from improvements

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to the land. If production means so much in this war, why don't we unshackle it by freeing it from misplaced taxation. In the "People's Lobby Bulletin" of recent date, J. Rupert Mason writes:

"The basic question is not whether the holders of title to valuable land (mineral, urban, timber, coal, etc.) can afford better to support the government, but whether it is permissible under the letter or spirit of our Declaration of Independence longer to permit those hoarding valuable land to do so without contributing a larger part of the cost of government and national defense."

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