

Green Party and Other Environmental Organization Platforms for Commons Rent/Land Value Tax Policy

This document is a compendium of the Platform Planks of eleven Green Party and related other groups from six countries during a 40 year period that advocate for Land Value Taxation, aka "Commons Rent" Public Finance.

Green Party of the United States, New Zealand Values Party, Green Party of Germany, Green Party of England and Wales, UK Green Party, New World Alliance, Friends of the Earth, Scotland, Sierra Club Statement, Global Vision of our Preferred Future, Platform for Peace and Common Security and for a Healthy, Just and Sustainable Environment, Urban Institute

Green Party of the United States

The Green Party of the United States (GPUS)... is part of a global Green movement that shares key values, including our Four Pillars: Peace and Non-Violence, Ecological Wisdom, Grassroots Democracy, and Social Justice, and our Ten Key Values. We are a federation of state parties. We have a presence in most states. Find your state party here.

https://www.gpus.org/economic_justice_and_sustainability/#ejFairTaxation

IV. Economic Justice & Sustainability

E. Fair Taxation

3. End corporate welfare, such as the bailouts for Wall Street, the big banks and the automobile industry; subsidies for agribusiness, Export-Import Bank loan guarantees; tax abatements for big box stores; the tax loophole for "carried interest" from private equity and hedge fund managers; tax deductibility for advertising and business entertainment; offshore tax avoidance schemes; giveaways for new sports stadiums and casinos.

Eco-taxes to help save the planet

11. Establish a system of carbon taxes on all fossil fuels, to begin to reflect the real environmental cost of their extraction and use. Carbon taxes should be applied as far upstream as possible, preferably when possession of the carbon-bearing fuel passes from extraction (for example, coal mine; oil wellhead or tanker; gas wellhead) to the next entity in the supply chain (for example, coal shipper or utility; oil refiner or importer; natural gas pipeline). Offset potential regressivity for lower income individuals via the Green Tax shift that lowers income taxes and/or other approaches.

12. Eliminate tax subsidies for the oil, gas, coal, nuclear and timber and mining industries.

13. Enact a Green Tax Shift that shifts from taxing people and work (via income and payroll taxes) to taxing natural resource extraction, use, waste and pollution.

14. Enact a system of Community Ground Rent/Land Value Taxation that distinguishes between the socially and privately created wealth of land, by increasing the taxes on the former to retain for society the value that it collectively creates and lowers them on the latter to reward individuals for their initiative and work.

15. To ensure that prices reflect their true environmental cost, enact a system of True Cost Pricing (TCP) for goods and services. TCP is an accounting and pricing system that includes all costs in the price of a product. TCP charges extractive and productive industries for the immediate or prolonged damage (pollution of air and water) and diminishment of natural resources caused by their acts.

16. Impose a carbon fee on goods imported from nations with lower carbon taxes than in the U.S., based upon the carbon spent in manufacturing and transporting them to the U.S.

The New Zealand Values Party

(Document editor note: The New Zealand Values Party was the very first “green” party in the world, see here: https://en.wikipedia.org/wiki/Values_Party and here: https://cooperative-individualism.org/noble-betty_new-zealand-lessons-from-the-maoris-social-structure-1979-jan-feb.pdf)

“We do not inherit the Earth from our Fathers...we borrow it from our children.”

Land is New Zealand’s most precious natural resource. We have only so much of it; there is not going to be any more. And, as Assistant Works Commissioner R. G. Norman said last year, “We are not really owners of anything. We are lifetime tenants. Someone else, some other time, will prosper or perish depending on the rent we pay and the care and maintenance we provide for this our only one Earth.”

Thus, the way we use our land is of vital importance, not just to us but to all future generations. Equally important, however – and not so easy to recognize – is the way our relationship with the land shapes the individual and collective identities of all New Zealanders. The Maori name for that relationship is *turangawaewae* – the spiritual bond between the land and the people who regard it as home.

Bastion Point (editor note: see https://en.wikipedia.org/wiki/Bastion_Point) was a powerful expression of *turangawaewae*. The stand taken there will not be forgotten.

Throughout history the record of our relationship with the land has been a sorry one. The European colonists and settlers burnt and plundered it to such an extent that within 50 years of the first major colonial settlement nearly two thirds of the original native forest had been destroyed. Even in comparatively recent times, enormous areas of native forest have been clear-felled for timber. Slowly, however, wiser counsels are starting to prevail.

New Zealanders are beginning to realise that the land is not an enemy to be attacked and subdued but a friend to be cherished and looked after. The Values Party believes that we must all acknowledge our *turangawaewae* – and the party’s land policy starts from that belief.

A central principle of Values policy is that the absolute ownership of land by any individual or group is inherently impossible. But there are certain rights and responsibilities of tenure use and transfer that should be observed.

The rights are:

- the right to security of tenure within the law and to near-equivalent compensation in cases of appropriation.
- the right to bequeath tenure within the family or group.
- the right to transfer land titles at will.
- the right to use and improve the land within the operating guidelines of the community.
- the right to take part in deciding those guidelines and to seek judgment on grievances from an independent body.

The responsibilities are:

- the responsibility for paying the rates, tax or rents due on the title
- the responsibility of careful husbanding.

Values also aims to ensure that land is used for the purpose for which it is best fitted. The main planning instrument being used at the moment – zoning – is a fairly blunt instrument in practice. Values proposes instead a system of land classification based on detailed and regularly updated national surveys. Much of this information is already available. Such surveys would enable us to have many more kinds of zones.

There will always be conflicts over land use, but Values believes they can be minimized if an open flexible decision-making process is observed. Land-use decisions are best made, as at present, at local government level – but the rights of titleholders and others affected to participate in that process should be promoted, and central government agencies should have a say too. The decisions reached would then be binding on the Crown.

In the interests of preserving our country's natural resources, Values believes that:

- Some land representative of all land types should be preserved in its natural state. Coastal, alpine, bush, whatever; we are not here to make things extinct.
- Land of vital ecological and recreational significance must be protected from destructive "development".
- Land with high arable potential must be protected from urban sprawl.
- The rights of other forms of life must be respected.

Land Prices

The days when young people could afford to buy their own farms are rapidly becoming just a memory. Even the purchase of their own home is a dream beyond the financial reach of many now. In the country this trend may be seen in the concentration of land titles in few and few hands. Aggregation is the name of the game. Districts once dotted with family smallholdings are now largely the property of corporations and business conglomerates. They are the only ones who can afford to buy.

And for many of them, land is just a speculative investment, something that can be held on to until it fetches a higher price. Productivity usually declines under this sort of approach, and jobs become fewer, and rural communities suffer. There is no commitment to the land, no bond with it – no *turangawaewae*. The biggest loser is the future.

But land value is basically community-generated, and Values believes it is wrong that the benefits of increases in this value should go to private individuals and not to the community as a whole. The party's

land policy proposes a mechanism to reverse this trend, which spells potential catastrophe for a primary-producing country like New Zealand.

Key Policy

Values seeks a society in which productive effort, social service and personal savings are rewarded but in which no personal profit can be derived simply from speculation in the country's natural resources, its land, its productive assets, or the savings of others. There Values would introduce immediately a land tax on unimproved site valuations, the tax to be set at central government level.

Values would ensure a source of revenue for local government by having land taxes collected at that level. A proportion would be remitted to regional and central government.

Values believes local bodies should be able to buy at current-rate value any land accepted as requiring development, with inconvenienced owners being offered a near-equal land unit or being compensated with the equivalent of current-use value.

Values would encourage urban local bodies to assume the title to inner-city land and lease it to users.

Values would empower local bodies to declare residual areas of native bush or forest as natural reserves, with the titleholder normally being compensated through exemption from land taxes.

Values would investigate unit titles and other forms of tenure with a view to making co-operative and extended-family tenure more readily available.

It should be as simple as possible for people to do their own conveyancing. Values will produce a pamphlet advising the how, and would appoint specialists at local land tax offices to assist in this.

Values would encourage people to buy their own farms and homes by authorizing the Rural Bank to offer 95 per cent mortgages and the Housing Corporation to offer 90 per cent mortgages.

The Mechanism

A Values government would impose a land tax on unimproved site valuations (which would be revised annually). *This proposed tax is a principal plank of Values policy.* It would be carefully co-ordinated with capital assets taxes and wealth taxes, the aim being to reduce income taxes on wages and salaries as much as possible, especially in the lower and middle income brackets. Most people would in fact pay less tax under this system.

This kind of tax has worked overseas – notably in countries like Denmark and Jamaica. In New Zealand itself, for that matter, land taxes once generated a lot more of the public revenue than they do now. They kept prices in check and encouraged productive use of the land by independent titleholders. Today, aspects of this taxation approach have been advocated by an increasing number of influential organizations, such as the United Nations Habitat conference and the New Zealand Planning Council.

It requires no special new bureaucracy, it is not beyond the rule of law, it applies an objective and unarguable set of rules to the situation. It depends on a proven discipline – the profession of valuation.

The present system of land-title registration and transfer is adequate, flexible and safe. The establishment of land commissions or similar kinds of judgmental and bureaucratic bodies is unnecessary and undesirable.

German Green Party in Baden-Wuerttemberg Celebrate Land Value Tax Breakthrough

The Green Party and Conservative Party Coalition Government of Baden-Wuerttemberg, the second largest state in Germany, voted to implement land value tax. In this webinar, co-sponsored by the Henry George School of Social Science and the International Union for Land Value Taxation, tax reform campaigner and professor Dirk Loehr discusses the political process, achievements and the implementation challenges of this tax policy breakthrough.

<https://www.youtube.com/watch?v=xXNsooGv9Y>

Manifesto of the Green Party of England and Wales 2019 **www.greenparty.org.UK**

Reforming property taxes The Green Party wants to transform land and property taxes. Half of England is owned by less than 1% of its population. Our tax system allows landlords to sit on land and do nothing whilst public money for enhancements sees land value increase. Council Tax is failing too. It is one of the main ways of taxing wealth, yet bands are still based on valuations from 1991. This means someone in a multi-million pound property pays a far lower proportion of tax than someone in a one-bedroom flat. All the while, small and independent businesses are crying out for reform of the unfair business rates system, and young people face a lifetime of housing insecurity and high prices. It's time for change.

Over the long term we will take steps to replace the current unjust, out-of-date system with a Land Value Tax (LVT), designed to redistribute wealth and help fix our broken housing market. LVT will be a single tax (replacing the multiple taxes that currently exist) which will capture the real value of land, and the increased value arising from improvements to it. Winston Churchill backed an LVT, arguing that the value added to a property because of improvements, like transport infrastructure, paid for by the public purse, should be returned to the community. The many other benefits include bringing more brownfield sites into use; discouraging speculative land banking; and more efficient, sustainable use of land.

LVT will help stabilise the property market and shift the burden of taxation from land users, including renters and business tenants, to wealthy landowners. It's a critical part of how to tackle the housing crisis. Our Green plan to transform land and property taxes will: Abolish Council Tax and Business Rates, replacing them with an LVT. The LVT will also absorb National Non-domestic Rates, Stamp Duty on Land, Annual Tax on Enveloped Dwellings, Capital Gains Tax on land sales, Inheritance Tax on land and Income Tax on land for owner occupiers.

The new LVT will charge the landowner a proportion of the capital value of the land each year Ensure LVT is paid by landowners regardless of whether or not they live on the land. This will incentivise those

who own empty properties to release them back into the housing market...Lift millions of renters and business tenants out of property taxes altogether, by shifting the burden of land taxation from land users to landowners. We will legislate to prevent landowners passing these tax costs back to renters and tenants. Phase in the changes over ten years, with reliefs on offer. This will ensure that the vast majority of homeowners will face similar or lower levels of tax to that which they pay now.

Protect those who have low incomes but who are 'land rich' with a right to defer the tax until the property is sold or transferred. Likewise, pensioners who are homeowners will be enabled to 'roll over' LVT payments until their property is sold, so they don't feel undue pressure to move. In the long term, the new LVT will bring in more money for the public purse. However due to the phased introduction of the policy, and the reliefs we will offer to help homeowners transition to the new system, we estimate that the LVT will be revenue neutral for the first ten years (bringing in the same amount of revenue as the taxes it replaces).

Empowering local government

Across the country, hardworking councillors and council workers strive to improve the lives of people and communities. They do this at a time of staggering and unprecedented cuts to local government budgets. Over £50 billion has been slashed from council budgets over the past decade because of central government decisions. Councils have been forced to close libraries, sell off public land, abandon meals on wheels for older people, close children's centres, stop repairing roads or no longer collect litter.

We will choose to devolve real power from central to local government, giving councils the tools needed to deliver public services. Properly resourced and led councils are in the unique position of being able to make real and effective change, bring people together and lead the services people need where they live. We will reverse spending cuts and restore local government budgets so local councils can afford to serve their communities. It's time to transform local government. In this age of climate chaos, action to secure the future of people and the places they love, led by democratically elected local representatives, is needed more than ever.

The UK Green Party General Election Manifesto (circa 1983)

We need to assure a basic level of material security for all – enough to eat, a warm and safe place to live, clean water healthcare, education, and satisfying work. Only when people are released from immediate poverty and hardship can they be expected to take responsibility for wider issues.

The Earth has been served by the wisdom of ecology for millions of years. We can use that wisdom to make us whole again. With it we can restore the balance between the logical and the natural, between ourselves and other people, between all humanity and the planet Earth.

A Green Economy:

- Counts the real cost of resources, including the cost of dealing with waste and pollution. It aims to reduce both to a minimum
- Satisfies the full range of people's needs, not just their financial needs.

- Measures itself using meaningful indicators like health, low crime rates, human fulfilment and ecological diversity.
- Supports strong and sustainable local economies, helped rather than hindered by national and global policies.
- Supports socially-useful products and services, not just commercially-viable ones.
- Works to redress inequality between people, both locally, globally and between generations.
- Breaks down the distinction between 'real' (paid fulltime) work and informal a questioning and challenging the power of capital and the concentration of nd voluntary work, thus recognizing the importance of many sorts of economic activity.
- Secures greater democratic control over economic decision-making, questioning and challenging the power of capital and the concentration of economic activity.
- Emphasizes the participation of people as workers and consumers, rather than an anonymous 'units of labour'.
- Is sustainable, taking future generations into account as well as the next few years.

Work

Why jobs aren't getting the work done.

It is dishonest to pretend that full employment – a 40-hours-a-week paid job for every man and woman between the ages of 15 and 60 – is possible, or indeed desirable. Past times of 'full employment' in this country have been brief, and did not count women. And it is worth pausing to wonder how many people want to spend the bulk of their adult life in a full-time job. The Green Party sees a world of difference between 'work' and 'a job'. We are surrounded by 'work' which is crying out to be done – caring for children, elderly and sick people, repairing houses, growing food, looking after the land – and yet more than 3 million people are being paid specifically to do nothing – as absurd situation.

The Green Party's response is to stop pretending, and acknowledge that we need a fresh approach to the way we organize work, the way we share it, and the ways in which people are rewarded for the work they do.

Taxation and Benefits

The Green Party wants a taxation system that will substantially re-distribute wealth and help us to achieve a sustainable community-based economy. Rather than increasing the basic rate off income tax, we want to shift the main burden of taxation on to unearned income, eUxcess consumption and the wasteful use of resources. Because taxation policies (especially trade tariffs) often affect other countries, we must be aware of their needs, and avoid taking unnecessarily harmful unilateral action.

The Green Party's proposals for taxation reform are:

- The devolution of taxation.
- A Basic Income Scheme which merges the present income tax credit and benefit system into an automatic, tax-free, weekly payment for all.
- **A levy on land values called Community Ground Rent.**
- Conservation Taxes on the use of renewable and non-renewable resources.

- Consumption Taxes to favour human skills, long-life goods, economical use of resources, and a small-scale economy.
- Income and Capital Taxes to raise revenue more flexibly and redistribute wealth.
- Pollution Charges to encourage care of the environment and ensure that polluters bear the real burden of their actions.

Devolving Tax Collection

Alongside the devolution of political and economic power, the Green Party would devolve the collection of most taxes to local and regional government. Local government would become the main recipient of tax income, passing necessary amounts to national government for national needs. A simple and automatic formula would be used to redistribute resources between richer and poorer areas.

Community Ground Rent

Land is a gift of nature, not a product of human effort. It is our *common* wealth, and fair access to land is one of our birthrights – a right that is denied to all but a few. Most of the land in this country is in the hands of a few wealthy individuals and institutions who are more concerned with profit than with sustainability.

The Green Party proposes radical changes concerning the holding of land, particularly the introduction of a Community Ground Rent, designed to:

- Distribute the use of land more fairly between individuals and small-scale enterprise.
- Stop land speculation and keep unearned returns from land within the community.
- Encourage conservation and the ecologically-sound use of land.
- Help the land to make the most of its natural ability to regain its own balance and fertility.

Because Community Ground Rent involves such a radical change from the present system, it requires some explanation as to how we see it working.

Under the present system of land ownership, anybody ‘owning’ land in the centre of a city, for example, can command high rents and high selling prices. As soon as permission is given for land to be ‘developed’, both rents and prices can rocket, even though the ‘owner’ may have done nothing to look after or improve the health of the land. This leads to speculation in land, where individuals and institutions buy up agricultural land in the hope of making money from its future development.

Community Ground Rent would ensure that the ‘rent’ from land would go to the community, and that the community would benefit from any unearned profit arising from the change of use of land....

The income generated by the Community Ground Rent will obviously vary enormously from area to area.... In implementing Community Ground Rent, the Green Party would ensure that:

- all land holdings would be included in a Land Register, which would be open to public inspection.
- each piece of land would be assessed for its rental value; to begin with only a fraction of this amount would be charged of this amount would be charged, all such charges being recognized as part payment towards any other rent which the occupier of the land might be paying.

- the Community Ground Rent paid would eventually be the highest practical proportion of the economic rent.
- the community would be protected from the exploitation and pollution of land by new Resource Taxes and Pollution Charges.

Pollution Charges

Pollution Charges would ensure that the polluter pays the full cost of pollution, whether intentional or accidental. These Charges would be set at levels which would ensure that they could never constitute a 'license to pollute', and it would be possible to ban persistent or excessive offenders. These are seen as 'charges' rather than 'taxes' since if they are doing their job properly, they will form a rapidly-decreasing source of revenue. The revenue thus raised will be used to repair damage already done and fund research into non-polluting alternatives.

Rights and Responsibilities – Health

The health of any community is one of the best indicators of its true wealth. Many studies have shown that poor health goes hand in hand with deprivation, yet successive governments have pursued policies which increase poverty and unemployment and then feigned surprise when more and more people become ill. The Green Party believes that health and illness cannot be seen in isolation from environment and lifestyle, and we therefore see many of our policies as directly health-promoting

Democracy, Decentralisation

The United Kingdom is far from united. Statistics show enormous regional disparities in unemployment, health housing and education. The more we become involved in international organisations like the Common Market and NATO, the more our regions, especially the poorer ones, are marginalized, causing social, economic and environmental disintegration

The Green Party believes that the cult of bigness and the centralization of political power create a recipe for disaster. The bigger the unit, the further it has to fall and the more widespread is its fallout. Communities devastated by the closure of a mine or large industry have learnt this from bitter experience.

We believe that the security of people in this country lies not in Brussels or New York, but in their own community. We would devolve substantial powers for self-determination away from Westminster, and put in the hands of local communities.

The responsibilities of Districts, where most power would lie, would include taxation and benefits, social services, housing, education, health care, land reform, policing, and many aspects of justice, transport and pollution control. The boundaries of Districts would be decided by local people themselves.

Above the Districts would be Regions – or in Scotland and Wales a devolved Assembly or Parliament – which would be responsible for functions needing a wider perspective, such as land-use planning, redistribution, and some aspects of transport and pollution control.

Local government would decide which functions should be retained by central government, through a democratically elected constitutional assembly. These functions might include foreign affairs, defence,

customs and excise, international trade, on-renewable resource conservation, and some aspects of justice, transport, pollution control and land reform.

Decentralisation would follow a phased programme, alongside reforms in taxation and benefits.

Towards Peace and Justice

Industrialised nations, the UK among others, face many challenges. These challenges are often approached in a spirit of narrow nationalism, but since they are challenges to our common survival, they can only be met effectively by common and cooperative responses.

Green Party foreign policy has several important aims:

- To end the arms race.
- To develop new trade relations which provide employment for all who want it while easing the pressure on dwindling raw materials and fiercely contested export markets.
- To build just and equal relations with the Third World countries
- To end famine and hunger.

Our present membership of NATO and the Common Market locks us into a confrontative view of the world, dominated by narrow self-interest. The Green Party would take Britain out of these organisations, not in any 'Little Britain' spirit, but in order to build a *wider* network of friendship and cooperation, with the goal of breaking down the barriers between east and west, north and south to create *one* world – a world of peace and justice. It is an old dream, but it is also a new need. Otherwise we may not survive at all.

The Green Party does not see the removal of the nuclear threat as an excuse to build up conventional forces. We would develop a policy of non-violent territorial and social defense. As part of this policy, we would:

- Reduce defence spending to the minimum necessary for effective territorial and social defence.
- Work with defence industries and workers to produce plans for the production of socially-useful products.
- Ban arms exports, and disband the Defence Sales Organization.
- Introduce the right of individuals to stipulate whether the 'defence' portion of their taxes should be used for military expenditure or for the financing of peace initiatives.
- Develop a comprehensive strategy of locally-based, on-violent civilian resistance. Education would be provided in tactics of civil disobedience, and community defence would be encouraged by increasing self-reliance and economic security.
- Seek reciprocal international initiatives in conventional as well as nuclear disarmament, with the ultimate goal of general and complete disarmament, to which all members of the United Nations are committed.

Aid and Trade

The Green Party wants to see a new international economic order based largely on self-reliant local and regional economies, both in Britain and in other parts of the world. We want to see competition replaced with cooperation, bringing long-term security and sustainability. In such an order, a more self-

reliant UK would not only enjoy greater security, but would also be able to bring moral judgements into its trading relations, allowing us to end our support for countries operating oppressive racial or human rights policies.

...Within this framework of greater self-reliance and disengagement from the world market, Green Party aid policy would aim to tackle the underlying environmental, political and economic causes of poverty and hunger. There will always be a place for disaster relief, but the focus of aid must be on longer-term projects. Security lies in having the ability to grow your own food, not in waiting for a distant authority to send a lorry-load of flour.

To achieve these aims, the Green Party would:

.... Give particular support to projects promoting the natural, cultural and material heritage of poor communities; local food storage and water management schemes; local afforestation and conservation projects; and programmes of literacy, basic education, and health and hygiene, involving every member of the local community.

The Green at the Heart of Politics

The Green Party stands for a new kind of politics. We must take control of our own lives and learn to work together for a better future. We cannot allow ourselves to be ruled by remote control government, the power of big business and the media.... We must begin by taking personal responsibility for the state of the planet and for the job of changing it. We can only do it by choosing what we know is right. We can begin by voting Green, but that is only the beginning.

NEW WORLD ALLIANCE

Five years before the founding of the U.S. Green Party, and 20 years before the founding of the radical-centrist New America Foundation, a proto-Green and proto-radical-centrist political organization was launched in the U.S. We called ourselves the [New World Alliance](#). In 1981 the Governing Council put forward a **Transformation Platform** - the first attempt [in the U.S.] to take ecological, decentralist, globalist, and human-growth ideas and translate them into a detailed, practical political platform with about 300 specific proposals.

The 111-page [Transformation Platform](#) it is neither left wing nor right wing in its political orientation. Rather it is an attempt to go beyond the old polarity of left-against-right by integrating the highest values in our nation's conservative and liberal heritage with the learning of recent social movements focused on such areas as the human potential, holistic health, women's and men's roles, ecology, resource conservation, appropriate technology, voluntary simplicity, decentralization, neighborhood revitalization, peacekeeping, and planetary cooperation and sharing.

Here are portions of the platform focused on land value tax (commons rent) public finance:

Under the present property tax system everywhere in effect, we tax both land values and

improvement values. Land values are frequently underassessed and the building values bear the main tax burden. When individual property owners hold their land needlessly vacant, or let their buildings run down, a greater property-tax burden is thrown onto all other property owners. This in turn makes it more costly to build new buildings and to maintain, repair, and renovate existing buildings. This starts the process of urban blight. Once begun, it prevents individuals and communities from rebuilding because any new building or renovation is automatically slapped with a higher tax.

It may be clear by now that it would be a good idea to take the tax penalty off buildings so we don't make building owners and renters pay for urban decay. At the same time, it is a good idea to provide owners of vacant or rundown property with an incentive rather than a penalty when they try to turn their property around.

A tax on land values, however, does not penalize builders and improvers. Land is produced and provided by nature and land values are created by the community as a whole. Land value is independent of any particular activity of the individual owner. A tax on land values alone would

help us rebuild our cities. It would result in the end of urban decay, a significant if not total rehabilitation of our cities by private enterprise, lower rents, and higher employment. An added advantage of the land-value tax is that it encourages infilling and a more orderly and even development of city land, thus curtailing a variety of evils such as land speculation and urban sprawl. Development does not expand prematurely into agricultural land and the public utility and transportation systems are kept more compact, less expensive, and better utilized.]

Pollution Taxes - The environmental costs of the extraction and combustion of the various kinds of fuels should be calculated, and taxes should be enacted on producers and users sufficient to cover these costs.

The overall goals of New World Alliance land use and natural resource policies are:

- 1. Wise Use of Land and Resources** - to encourage wise and responsible use of humanity's common heritage: the earth and her resources;
- 2. Wide Dispersion of Ownership** - to ensure that the ownership and control of land and natural resources, the associated economic and political power, and the responsibility inherent in such ownership, is widely distributed among the people. Further, it is a goal to protect genuine private property ownership where the owner bears a personal responsibility for its care and use, and where that use does not interfere with the equal rights of others or lead to senseless waste of valuable resources;
- 3. Extend Ownership Opportunity to All** - to extend ownership opportunities so that the great majority of Americans, particularly minorities, have a realistic chance to become landowners if they so desire.

4. Encourage Voluntary Collective Ownership - to encourage the ownership of land by community land trusts, cooperatives, tribes, and other voluntary collective bodies dedicated to responsible use;

5. Land Use: Public vs. Private - to restrict the uses of private land which invade the peaceful enjoyment of other landowners, but to avoid the indiscriminate use of the police power to confer benefits on the public at the expense of specific landowners and, further, to ensure that private land is taken for public use only when absolutely necessary, and that in such cases, the owner is fairly and promptly compensated;

6. Recuperation of Public Monies Which Increase Land Values – to recapture for the public a substantial portion of the increment in land values resulting from investment of public monies in social infrastructure;

7. Settle Land Claims - to effect a full and fair settlement of the claims of those whose lands were taken from them unjustly, notably Native Americans, Latinos, Blacks, and residents of Appalachia;

8. Discourage Absentee Ownership - to discourage absentee ownership of land and natural resources;

9. Promote Recycling and Renewable Resource Use - to diminish incentives for rapid depletion of nonrenewable natural resources, and encourage alternative products and techniques based on renewable resources.

10. Lease Public Land to Responsible Groups - The federal and state governments should make good public land available, on a lease or land-trust basis, to citizens and groups who want to build and live in energy-conserving, ecological, cooperative communities and farms, thereby effectively and responsibly using our natural resources. Public timberlands and grazing lands should be leased out competitively to companies, homesteaders, and cooperatives which pledge to manage the resource on a long-range sustained-yield basis. The government would retain overall supervisory rights, claim reasonable lease fees, and terminate leases managed in unwise or environmentally-unsound ways.

11. Phase Out Agricultural Price Supports - Federal price support programs for agriculture should be phased out.

12. Promote Land Trusts - Land trusts should facilitate the purchase of oversize farm units coming on the market and lease them in efficient modules to family farmers and cooperatives. States should encourage community land trusts by adopting specific land-trust chartering provisions and providing for taxation on the basis of the use-limitations contained in the trust document.

13. Encouragement of Young and Family Farmers - The Department of Agriculture should reorient its farm loan and research programs to strengthen the family farm and to encourage young farmers to stay on the land.

14. Use Land-Value Taxation - States and municipalities should implement land-value taxation, where the tax burden is progressively removed from improvements, and transferred to land. Land-value taxation allows society to recapture values created by public investment, encourages the work of industry and improvement, and promotes a broader distribution of land ownership. The concern is sometimes expressed that under a land-value tax system, small farmers will be disadvantaged. On the contrary, available evidence indicates that true working farmers would not pay more in taxes than now. Farmers have been foremost in the movement to adopt land-value tax in other parts of the world. In fact, the economic benefits are clearly beneficial to the farmer. By removing the tax on buildings and equipment, farmers can invest more capital in an efficient. By taxing only the land, we 1) encourage agricultural uses of land needed for farm in g; 2) support the more intensive use of city land and thereby we discourage the urban and suburban sprawl into the countryside, and 3) lower the price of land and make it easier for people to enter farming.

15. Create A National Land Price Index - The federal government should develop a national land price index which would provide for an accurate assessment of the allocation of real property values between site value and the value of improvements.

16. Discourage Tax-Loss Farming - The Internal Revenue Code should be changed to discourage "tax-loss farming" by absentee owners and corporations in competition with genuine family farmers. For instance, the deduction of farm losses from non-farm income should be eliminated.

17. Nonrenewable Resource Depletion Allowances should be phased out over five years.

18. Use Energy Resources on Federal Lands Cautiously - In the transition period leading to a high-efficiency renewable-energy- oriented society, energy resource development on federal lands should be used to facilitate the transition. However, the extraction of such resources should be undertaken with strict regard for the environment, water resources, and surface restoration; and the federal government should receive substantial royalties.

19. Enforce Terms of Railroad Land Grants - The Interior Department should re-examine the railroad land grants of the 19th Century and require strict compliance with their terms, on pain of reversion to the public domain. Outstanding mineral leases should be terminated unless developed.

20. Settle Land Claims - Land treaty claims of Native Americans and Hispanics should be promptly and justly settled by land grants where practical, and by immediate cash payments otherwise. "Just settlement" includes fair treatment for innocent parties who now "own" the lands which might be granted.

21. Equitable Practices for Subsidized Irrigation Projects - The following methods, singly or in combination, should be implemented to promote equity and justice on agricultural lands receiving water from federal irrigation projects: 1) end the taxpayer subsidy and go on the user-pay principle; 2) establish a land-value tax system similar to the Wright Act which was implemented in the 1930s in California's Modesto-Turlock region and resulted in the break-up of large landholdings into thousands of smaller farming operations; 3) encourage farmworker cooperatives in which farmworkers have equity and decision-making power.

22. Restrain Army Engineers - The Army Corps of Engineers should be restrained from any further attempts to build large dams or engage in channelization where those activities would be environmentally destructive.

23. Charge Full Costs on Federal Water Projects - In all existing federal water projects, the full costs of the projects should be charged to water users.

24. State Compensation for Lost Value of Private Property - State land-use control programs should require that the public pay for depriving landowners of innocent use of their lands, rather than confiscating property values by use of the police power.

25. Inverse Condemnation Suits - States should adopt statutes allowing landowners to bring suits in inverse condemnation whenever a police-power regulation destroys more than one-fourth of the value of their land.

Adopt Site-Value Taxation - Cities should adopt site-value taxation, which places the property tax entirely on land values and not on improvements. By such taxation, the increase in land rent is captured to reimburse the public for its investment in creating land value, while improvements, being free from tax, are strongly encouraged.

FRIENDS OF THE EARTH, SCOTLAND LAND TENURE AND TAX POLICY

Policy statement prepared by George Morton, Secretary, Friends of the Earth, Scotland, 1982

Resolutions:

Friends of the Earth, Scotland, recognizes that economic forces, propelled by human greed and envy, are at the root of environmental problems, and that it should therefore adopt an attitude towards national economic policy based on justice.

Friends of the Earth, Scotland, recognizes the ideas of Henry George as providing the basis for a more environmentally beneficial economic system, and therefore favours the full collection of land rents for government revenue in place of all taxation.

Supporting Statements:

- As land is the source of all life and wealth, it is both irreverent and imprudent to buy and sell it as if it were merely a commodity. Nor can anyone rightfully claim outright property in gifts of nature.
- Land rent collection would break down the multi-nationals, whose monopoly of capital is based on land monopoly, and so would help to establish the “small is beautiful” society.
- Land speculation is the primary cause of business slumps, which are often the cause of war, the greatest environmental threat of all. As there is a natural limit to ground rent revenue, unlike taxation, the State would have less money to blow on armaments and the waging of wars such as Vietnam and the Falkland-Malvinas, where genuine national security is not at risk.
- It is unlikely that environmental degradation will cease until the exploitation of man does. Georgism would restore economic justice in that land rent collection would give everyone equality of access to the gifts of nature, while the abolition of taxation would restore the right to the full product of one’s labour and capital. Involuntary unemployment would be ended, since the right to use land is the essential prerequisite to the right to work.

Further Discussion:

In the resolution statement the word “land” is used in its economic sense, i.e., all natural resources, forces, and opportunities, and hence includes all plant and animal life.

The full collection of ground rents is currently Ecology Party policy. Their manifesto declares, the pre-requisite for ecological reforms is a fundamental change in our system of land tenure. Without this, the economic pressures of the present land system (including land speculation) will defeat all attempts to remedy ecological and allied problems.

Sierra Club Statement on the Land Value Tax - Maryland Chapter HB 27 Support January 23, 1997

Madam Chair, members of the Ways and Means Committee, my name is James W. Clarke and I live at 1916 Dundee Road, Rockville, MD 20850

I am here today as a member of the Maryland Chapter of the Sierra Club’s “Sprawl Costs Us All Campaign” and to express our support for this enabling legislation (HB 97) that would allow the counties and Baltimore City to establish a Land Value Tax (LVT), something the state’s municipalities can already do.

We would like to start by thanking Delegate Campbell for introducing this bill and ask that the Ways and Means Committee make this bill its contribution to this year’s legislative initiatives on Smart Growth.

The LVT has been shown to be an effective growth management tool which is receiving increasing amounts of support. Our organization, which is one of the oldest and largest environmental groups in the country, endorses the LVT as a way to protect the environment by containing sprawl and encouraging investment in existing communities.

The LVT can be used to increase economic activity as owners of idle or under-utilized land makes more efficient use of their land. Higher taxes on the land itself, not the improvements, encourage the owner to develop the land to the extent allowed by the zoning thus promoting development where it is desired, in the urban areas of the state where the infrastructure exists to support it.

University of Maryland economists Wallace E. Oates and Robert N. Schwab found that the LVT induces job formation and growth. They found that in the 1980s the value of Pittsburgh's average annual building permits rose 70.4 percent over the previous decade. In many cases application of the LVT has led to increases in building permits and associated construction jobs.

The LVT provides a way to recapture the value added to land by the actions of government when it builds mass transit and provides sewer and water services.

The LVT would support the Smart Growth policies of economic development and directed revitalization by:

- Promoting growth and development in existing communities where there exists adequate transportation, sewer and water facilities;
- Promoting infill, creative redevelopment and the more efficient use of existing infrastructure
- Supporting compact development consistent with available infrastructure;
- Encourage industrial and business development where we want it, in existing urban areas and designated growth areas where there are available labor pools and:
- Help to maximize the use of the existing transportation infrastructure, thus reducing automobile use and dependency leading to a cleaner and healthier Chesapeake Bay and state.

Attached to my statement is an op-ed piece from the Washington Post on what the District of Columbia could learn by applying the LVT. Many of the points made in this article apply to Baltimore City.

The LVT in combination with the Governor's "State Priority Funding Areas" has the potential to revitalize not only Baltimore City but the state's other older urban areas. We see HB 97 as a missing piece of the Governor's Smart Growth package.

We urge the Ways & Means Committee that it adopt HB 97 as one of its legislative priorities and a contribution to legislative initiatives on Smart Growth. We look forward to working with the committee and the General Assembly to enact this important piece of legislation.

Global Vision of our Preferred Future

Meeting in thirty separate working groups, we envisioned our preferred futures... As we reviewed the consensus material we found that our preferred future unfolded in a three-dimensional form that consisted of the realization of ourselves, vibrant, cooperative communities and a united world....

Vibrant cooperative communities reveal the natural progression from individual transformation to the individual's ability to recreate the community. Such communities demonstrate cooperative stewardship as well as the following: expanding one's consciousness; encouraging participation; developing individual and group responsibility and global awareness; promoting holistic health; and enhancing appreciation of the arts....

Equitable economy illustrated by shared access to land and natural resources, provision for future generations, compassionate provision for those who cannot provide for themselves, satisfying work of an individual's choice and concerned awareness of the global consequences of the local economy is envisioned.

Economics: International, National and Alternative Approaches / Population, Food and Agriculture Concerns: Mal-Distribution of Land/ Monopolistic Control of Resources

Recognize the right of communities to receive the benefits of land and natural resources

Orient economics toward local needs

Revision of laws that affect the taxation and ownership of natural resources....

Utilizing Land and Natural Resources

Legislate public ownership of natural resource as a source of revenue for financing government

Develop local land trust models

By recognizing the right of communities to receive the benefits of the land and natural resources (promote decentralization and regional self-sufficiency)

Reform local property taxes to collect the community created land values.

Local land rents fund community services.

Platform for Peace and Common Security and for a Healthy, Just and Sustainable Environment (1988)

IF YOU BELIEVE it is time to close down the arms race and devote resources to meeting human needs such as housing, health care, education and the needs of the environment such as conservation, reforestation, hazardous waste reduction and clean-up, raising energy efficiency, developing renewable energy sources, retiring Third World Debt...USE THIS PLATFORM to have

your organization discuss its planks, endorse all or portions of it and send in your vote soon on what kind of world you want for yourself and for your children.

ENDORSEMENTS OF THE PEACE AND ENVIRONMENT PROJECT PLATFORM:

Academy of World Studies/Action of Church and Community/Alameda County
 SANE/FREEZE/Appalachian Science in the Public Interest; Buffalo Greens Campaign for United Nations Reform; Center for Economic Conversion; Center for Ethics and Social Policy; Center for Reflection on the Second Law; Central Ohio Greens; Church of the Brethren (Washington Office); Cypress Greens; Earth Island Institute; East Bay Green Alliance; Ecumenical Peace Institute; Environmental Support Coalition; Environmental Action; First Unitarian Church, Berkeley, CA; /World Community and Social Action Committees; First Unitarian Church, Rochester, NY Social Responsibility Committee; First Unitarian Church, San Francisco; World Community Concerns Committee; Friends of the Earth; Fox Valley Greens; GAIA – Green Alternatives Information for Action; Genesee/Finger Lakes Nuclear Disarmament Network Steering Committee; Henry George School of Social Science; Institute for Security and Cooperation in Outer Space; Irondequoit United Church of Christ, Peacemaking Task Force; Justice and Peace Forum – St. Bede Chapter; Lone Star Greens; Middle Tennessee Land Trust Association; Mount Diablo Peace Center; Mountain Stream; National Council of Churches Eco-Justice Working Group; National Jobs with Peace Campaign; Namaste Greens; Northern California Greens; Northern California Land Trust; Northern California SANE/FREEZE; Nuclear Sovereignty Project; Oceanic Society, San Francisco; Orinda Community Church; Peace and Justice Network of San Joaquin county; San Francisco Medical Research Foundation; Santa Cruz Peace Center; Selkirk Greens; Unitarian-Universalist Association of Churches, Washington Office; United Nations Association, East Bay; Western Mountain Greens; Women for Peace, East Bay; Women’s International League for Peace and Freedom, Santa Cruz; World Citizens Foundation; World Citizens Political Project; World Citizens Secretariat; World Federalists Association of Northern California.

PLATFORM SUMMARY (in part)

Peace, social justice and environment issues have become intertwined and unsolvable apart from each other. Citizens working for peace and justice need to add the environment to their concerns. For if we fail to solve environmental problems at our present level of abundance we can be certain peace and justice will become increasingly difficult, and an intensification of violence will occur when resources are scarcer and the environment even more ravaged. Citizens working for the environment need to add peace to their concern. Failure to acknowledge and deal with the resource drain of high military budgets will allow the forfeiture of our last opportunity to build a sustainable environment and economy. The time to act is now. Delay will carry a cost in lives, living standards, quality of life and government stability. On the other hand, action now to embark on economic development that is more interdependent and less energy intensive; on soil and forest conservation that will protect our food security and genetic resources on efforts to match population to carrying capacity of ecosystems; and on methods to control pollution could build a tomorrow in which we can all take pride.

This document is dedicated to the laying out of a policy process that can achieve such a livable and healthful future. It starts with the firm conviction that the arms race must be ‘shut down’ and that significant resources from military budgets must be allocated to the building of a sustainable, just and healthy environment.

Platform Headings: Nuclear Freeze; Comprehensive Nuclear Test Ban; Treaty to Prohibit the Extension of the Arms Race in Outer Space; Peaceful Development of Outer Space; No First Use Policy, Pledge and Treaty; Major Reductions in Conventional Forces; Strategies for Real and Substantial Arms Reduction; Chemical and Radiological Weapons Treaties; Biological Weapons; Multilateral Treaties to Establish Nuclear Free Zones; Control of Intelligence Agencies; Policy of Military Non-Intervention in Central America and in the Developing World; Arms Sales and Military Advisors; Strengthening the United Nations; United States Peace Institute; Economic Conversion Program; Abolition of War; Energy; Soil Conservation and Sustainable Agricultural Methods; Reforestation of Tropical and Temperate Forests; Biological Diversity; Clean Air- Atmosphere Protection; Hazardous Wastes; Solid Wastes; Pesticides and Herbicides; Biotechnology; Water Resources; Oceans and Law of the Seas; Population and Family Planning; Sustainable Development; Foresight Capability: Planning for the Future.

Points Relevant to Commons Rent Policy

Water Resources: (6) Phase in fair water pricing in urban and rural areas to prevent water waste. (8) End taxpayer subsidy and go on the user-pay principle in all existing water projects. (9) Establish a ground rent collection system similar to the Wright Act to achieve ecologically balanced, diversified farming operations.

Oceans and Law of the Sea: (5) Oppose all new offshore leases, or until safe guidelines are established and there is a proven need for the resources. (6) Resume discussion of and participation in the Law of the Sea Convention and become a signator as soon as possible. (*Edit Note: See the UN Convention on the Law of the Sea From the date of commencement of commercial production, the contractor shall pay either the production charge (up to 70% see p157) or the annual fixed fee (\$US 1 million see p149) whichever is greater.*)

Sustainable Development: (4) Establish and Office of Ecological City Development to: (a) research, educate about and promote ecologically healthy city development principles, studies and recommendations. (b) Lend assistance and financial support to education and construction projects that change cities in an ecologically health direction especially as regards shifting land uses to more complex diverse land use patterns that reduce dependence on high energy transportation, that reduce land area required for urban life, that provide appropriate context for sustainable technologies and restoration of wildlife, water-ways, air quality and agriculture adjacent to and inside cities. **(5) Base development policy on an ethic of fair and equal rights to the earth for all human beings; promote collecting for the community-as-a-whole the increase in ground rent that results from sustainable development.**

HISTORY AND PURPOSE OF THE PEACE AND ENVIRONMENT PROJECT

The Peace and Environment Project was organized to develop consensus decisions on peace and environment issues and to work to promote these positions in policy debate. The Peace and Environment Project is an outgrowth of the Peace and Environmental Convention Coalition (PECC) formed in San Francisco in July, 1983.... Leadership for the PECC... was provided by Amy Kelly and Eleanor M. LeCain as Directors and Carl Casebolt as Platform Committee Chair. PECC included over groups and 65 of these endorsed the 1984 platform. This platform was used as a basis for negotiations with the California Democratic Party, the national Republican Party and the national Democratic Party. It was sent to similar grassroots organizations in the U.S., the delegates at both Republican and

Democratic conventions and to international groups to help build international cooperation. It was also given to the representatives of the Soviet Union.

The focus of moving from the arms race to an environmental recovery race in the 1988 platform is the same as that of the 1984 document. (Certain legislative initiatives called for in 1984 have passed into law and certain other initiatives needed to be added...) It will be the aim of the Peace and Environment Project to ensure that all recommendations will be consistent with the grass roots views of our endorsing organizations.

Urban Institute Report 2006

Keeping the Neighborhood Affordable: A Handbook of Housing Strategies for Gentrifying Areas

Split-Rate Taxes

Split-rate taxes, also known as two-tiered property tax reform, differentiate property taxes into a lower tax rate for buildings and a higher tax rate for land. The objective is to encourage the improvement and renovation of buildings while creating a disincentive for land speculation and vacant buildings. Flat rate property taxes ultimately penalize building improvements when assessments raise the assessed value of the overall property.

This strategy does not directly subsidize new affordable housing for purchase or rent, but it does provide an incentive for speculators to release vacant property that could be used to build affordable housing. This is particularly important for cities such as Washington, D.C., that have a housing shortage and a high number of vacant and abandoned properties (Washington Regional Network for Livable Communities 2003). Split-rate taxes also encourage property owners, including low- to moderate-income homeowners, to improve their property without the risk of an overall tax increase. In one state that implemented the split-rate tax, 85 percent of homeowners paid less in taxes than they did with the traditional flat-rate approach (Hartzok 1997).

Anticipated Outcomes

Beyond the benefits of creating incentives to improve properties and reduce vacant lots, the split-rate tax is relatively simple to implement. There are low administrative costs and it is market driven, unlike other inspection programs intended to deter vacant and abandoned property (Washington Regional Network for Livable Communities 2003).

Pennsylvania is the leading example of implementing the split-rate tax. Fifteen cities in the state passed split-rate legislation, two as early as 1918, with some having a tax spread as great as 19 to one and others having a tax spread of three to one. Some credit Pittsburgh's successful downtown development to the split-rate tax, even while its major steel industry declined. Harrisburg, another city that has successfully implemented the split-rate tax,

reported a decrease in vacant structures from 4,200 in 1982 to fewer than 500 in the late 1990s (*Pennsylvania's Success with Local Property Tax Reform*, Hartzok 1997).

Implementation Challenges

Similar to the other two strategies discussed so far, passing legislation to install a split rate tax is a challenge—if only to educate the public on how it works and its implications. One suggestion when first implementing the split-rate tax is to maintain a neutral tax base (i.e., do not increase overall revenues) and gradually differentiate the two tax rates over time.

Timing Considerations

Because the split-rate tax system is an incentive to convert abandoned properties into viable units and improve occupied units rather than a method to subsidize development directly, it can be implemented at any stage of gentrification. The greatest hurdle is lobbying officials to pass the appropriate legislation.

ADDENDUM

Summary of The Land Question by Shirley-Anne Hardy, Scotland

Land as a Marketable Commodity

Land is the source of all life and wealth. It is therefore imprudent to buy and sell it as if it were just a human artefact such as cars or TVs, something of transient value. As chief Seattle said, The Earth is our mother. How can we sell our mother, or even give her away? Land should not be amenable to outright ownership, since as the saying goes, we belong to Earth, the Earth does not belong to us. Note that State ownership of land remains outright ownership, and so is no improvement on the present situation.

Big Business

Land rent collection would break down the multi-nationals whose monopoly of capital is based on the monopoly of land. As Winston Churchill put it, Land monopoly is the other of all monopolies. Land is an essential factor in ALL production, with industrial and commercial sites vastly more valuable than farmland.

Big business, be it private or State enterprise, produces in its hierarchies a sense of alienation, an abdication of personal responsibility, an “I was only following orders” mentality. An example of this is when a farmer is bought out by some financial institution, which appoints a farm manager. That man will do things to the soil and to the environment generally, which his predecessor would not have done at any price, because he is only an employee, a cog in a

machine. Georgism is the best way to bring about the “small is beautiful” society and rural repopulation.

War

Many people believe that the greatest environmental catastrophe of all would be nuclear war. We must therefore recognize that the usual purpose of modern warfare is the appropriation of rents from the conquered populace. Shackle slavery has been supplanted by wage-slavery, which is a more effective means of exploitation. The usual cause of war is economic depression, war normally being very good for business, and a way of diverting the attention of a disgruntled citizenry; the principle cause of the boom-and-slump business cycle is land speculation, which forces the price of land beyond what the entrepreneur can pay.

How are modern wars financed? Involuntarily, by the taxpayer. The bottomless pit of taxation, whose only theoretical limit is where the people can barely subsist, means that the modern State can embark on global military adventures, such as Vietnam and the Falkland-Malvinas, where genuine national security is not at risk. However, there is a natural limit to ground rent revenue which would make such escapades much more difficult.

Economics and Psychology

The most general argument for Georgism, and perhaps the most important one, is the beneficial effect its implementation would have on human nature, by bringing about economic justice. The abolition of taxation would restore the right to an equal share in the gifts of nature. We should also note that since the right to work entails the right to land, the necessary prerequisite of production, Georgism would put an end to unemployment by restoring equality of opportunity to work.

In the final analysis we cannot stop exploitation of the environment without first putting an end to human exploitation. Fortunately, both problems have the same origin, they are two sides of the same coin.

Let us remember that the pressures upon those who are themselves exploited, to exploit in turn the environment, are great. And equally, since power is ever corruptive, those to whom we have permitted the exploitation of men without regard, should not surprise us when they proceed to the exploitation of the environment in turn.

And to quote Henry George: *The ownership of land is the great, fundamental fact which ultimately determines the social, the political, and consequently the intellectual and moral condition of a people.*

The polarized distribution of wealth which is the inevitable result of land monopoly, produces at the one extreme a neurotic greed, conspicuous consumption, ostentation, fear of want, and a “devil take the hindmost” attitude in our society; and at the other extreme a standard of

living sufficiently low to ensure that the majority of the population has no time for environmental considerations. As Bertold Brecht put it, *First comes grub, then morality*.

Human nature is not perfectible, but social maladjustments such as permitting land monopoly, ensure that it is degraded, with the environment suffering as a consequence. What makes the predatory instinct in man so dangerous isn't the fact of its existence, but the fact that our social structures allow it far more play than it need have.

A policy of full collection of land rents in place of all taxation would assure sufficient revenue for all legitimate governmental purposes while promoting the conservation, restoration and rational use of the Earth.

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