

# Perfect Proof—Tax Maps!

by JOSEPH ZASHIN

**F**EW groups working for any cause are more earnest than the host of Georgists in many lands who carry on the hope of achieving a just society through land tax reform. For some time I made an effort to stir up interest in an equitable land tax in Arizona where desert acreage has skyrocketed to price levels that have choked off orderly and continuing growth. My failure to gain support led me to examine the reasons for this lack of response.

I found that most people did not know what I was talking or writing about even though I presented the program with a minimum use of technical terms. And it didn't matter whether the audience was a board of realtors, a press club or a political group.

To make my presentation more understandable I decided on a "tax map plan." Selecting a representative section of Tucson (one square mile) I prepared a large map showing each individual plot of realty entered in the books of the tax assessor. On each plot I marked the assessed valuation for land in red ink, and in green ink the assessed valuation of improvements. On vacant land without improvements there was a figure in red only for the assessed valuation.

Taking my tax map in hand I could unfold it before any persons who showed interest, such as city officials of Tucson, the assessor of Pima County, the superintendent of our largest school district, a leading local newspaper man and the administrative executive to Governor Goddard. Inequity in assessments is immediately evident. Under-assessment is exposed. The un-

fair distribution of the tax burden is obvious. The loss in tax revenue is apparent.

The tax map has given evidence of my contention that failure to assess at full value as the state constitution permits, has been the major cause of the widespread inability of local governments to raise the required revenue.

The map shows at a glance, in a graphic manner that is hard to refute, why local communities are impoverished and have to go to the state capital or Washington for help when an adequate base for local needs is at hand. This practice is undermining local responsibility and multiplying the huge, distant bureaucracies of the benevolent despot. The strength of a free people lies in the equitable sharing of governmental costs rather than in dependence on the vagaries of the welfare state.

Economics is not a dismal science. It has all the challenge and pertinence in human affairs that philosophy, political science or psychology ever had. But the challenge must be dramatized.

Other earnest individual exponents of land value taxation may find their particular methods useful, but for me the simple, but accurate and detailed, tax map has told the story more convincingly than I have been able to do in the weekly mimeographed letters that I have circulated for years, though this method of communication is also recommended. Assessment studies would disclose conditions similar to those in Tucson, in almost all urban areas. Since "figures don't lie," a tax map for each community might prove more convincing than all our economic texts and tracts.

**"My father, when I was young, said, 'Ruben, my boy, when you grow up, get land. God has quit making land, but He keeps right on making people.'"**

**—From Reader's Digest**