

INDEX

- absentee landowners, made to contribute to community progress under land-value taxation, 69
- agrarian system, failure of in Argentina, 171
- agricultural development, Australia, greater where land-value rating exists, 20
- Agricultural Holdings Act (Transvaal), 43
- Alberta (Can.), 63-65
- City Act (1952), placed all cities on uniform mandatory exemption basis, 64
- farm improvements, exemption of, 68
- grazing leases, let on rental basis, 64
- land-value taxation, growth of, 61, 63
- mineral land, provincial taxes levied on, 64
- revenue, provincial, from oil leases, rentals, royalties, 64-65
- Town Act (1912), exempted improvements entirely, 63
- Town and Village Act (1951), revoked optional privilege, 63-64
- Unearned Increment Tax, 64
- Village Act (1912), amendment to, made land values sole basis of revenue, 63
- Aleman y Borrás, Joseph, 121n.
- Andorra, Republic of, 120
- annual-value rating in Australia, as influence in migration, 24
- Arden (Del.), 116-20, 121, 124
- Arden Club, 119
- Ardencroft, 122-24
- Ardentown, 120-22
- Argentina, 163-71
- agrarian system, failure of, 171
- Emphyteusis, Law of, 163-67, 171
- land reform, propaganda for, 167-68
- land-value tax, achievements in, 169, 170
- movement toward taxation of land values not great, 170
- Partido Liberal Georgista, 168
- Partido Reformista, 168
- Radical Party, 170, 171
- Socialist Party, 171; influence of on land-value taxation, 169-70
- Armstrong, Joseph G., 96
- Australia, Commonwealth of, 3-36
- agricultural development, greater where land-value rating exists, 20
- dwellings, increase in, greater in land-value-rating areas, 22
- exemption of improvements encourages more and better improvements, 23
- federal land tax: a graduated tax, 4; repealed, 4
- improvements, value of, greater in land-value-rating states, 23
- income of non-property owners higher in land-value-rating states, 23

Australia—(Cont'd)

- land values, taxing of, by federal, state, and local governments, 3-4
- migration to land-value-rating states greater than to annual-value-rating ones, 24
- prosperity and land-value rating, relationship of, 19-20
- rating systems and dwelling construction compared, 22
- revenue, derivation of from land values, 16-17
- unimproved-value rating, progress of, 17
- See also* Capital Territory, New South Wales, Queensland, South Australia, Tasmania, Victoria, Western Australia

Baldwin, Stanley, 148, 151

Battles Wharf (Ala.), 110, 111, 112

Bloemfontein (Orange Free State), exemption of buildings in, 44

Bodenreformers (Germany), 198-200

British Columbia, 61, 62-63
exemptions, percentages of, by municipalities, 63

General Municipal Act (1892), 62

land-value taxation in, growth of, 61, 62-63

taxing units, number of, 63

wild lands, taxation of, 62

Brumbaugh, Martin G., 96

Budapest, first city in Hungary to adopt land-value tax, 175-76

building tax, tends to be shifted to user, 89

Bulawayo (Southern Rhodesia), adopted differential rating, 46-47

California, proportion of land values to total assessed value of real estate, 84

Canada, 61-78

eastern provinces, progress in land-value taxation is slight, 76

land boom in: aftermath of, 73-74; factors behind, 70-76

land speculation in, 72-73

land-value taxation, growth of, 61

public expenditures, increase in, as factor of land boom, 71-72

tax delinquency, an aftermath of land boom, 73-74

See also Alberta, British Columbia, Eastern Provinces, Manitoba, Maritime Provinces, Newfoundland, Saskatchewan

Canberra, capital of Australia, 3
City Area Leases Ordinances (1924), 5

Cape of Good Hope, municipal bodies may levy local taxation by differential or site-rate system, 43

capital investment, encouraged by land-value taxation in Canada, 69

Capital Territory (Australia), 3, 5-7

Church Lands Leases Ordinance permits each denomination to claim one lease in perpetuity, 6

land leasing and land-value taxation provide all revenue, 5
leases, forms of, 5-6

owned and controlled by Commonwealth, 3

rates levied on unimproved capital value of all taxable land, 6-7

Real Property Ordinance (1925), introduced registration of lands, 6

capital value of real estate, taxation on, universally applied in South Africa, 39

- Chamberlain, Neville, 148, 150, 152
- Chiang Kai-shek, 187
- China, 183-89
 land: distribution of, ancient system, 183-85; private ownership of, 184; as serious problem, 183-89
 warlords, exploitation by, 186-87
- China Land Reform Association, 188
- Churchill, Winston, 148, 152
- coal, royalties collected on, in New South Wales, 15
- Cohne, Philip, 118
- Colonel Light Garden Suburb (South Australia), 11
- Commonwealth Constitution Act of 1900 (Australia), 5
- communism, adverse effects of on land reform in Hungary, 178-79
- Conservatives (Great Britain), 143, 146, 148, 149, 150n., 151, 152, 153, 157, 158
- Crown land, in Capital Territory, 5
- Damaschke, Adolph, 199
- Denmark, 51-58
 agricultural land, state-owned or acquired, laws governing rental of, 52-53
 cooperatives, 57
 economic rent, nearly half of total collected by state and local authorities, 57
 education, adult, emphasis of on importance of land, 57
 exemptions allowed, 53-54, 55
 first European country to have practical operation of land-value taxation, 51
 fiscal policies, land as part of, 52
 Folk High Schools, 57
 increment tax, 52, 53; shared equally between Treasury and local authority, 54; incidence of, disregarded in valuation of land, 54
 Justice Party, 58
 land: and improvements, assessed separately, 51; publicly owned, value of (1950), 56; state acquisition of, 52, 53
 land-value taxation: as political issue, 51, 58; practical operation of, 51; success of, 57
 local taxes, 55
 national real estate tax: exemptions allowed, 55; imposed in addition to local tax, 55; rate lower for improvements than for land, 55
 revenue from local taxes (1951-52), 55-56; from national real estate tax (1951-52), 55
 small holdings: established on land acquired by State, 52; land value represented by, 53; number of new established, 53; rent for, how calculated, 52, 56n., 57
 taxation, shifting of, from improvements, 52
 total land-value assessment (1950), 56
 differential rating, as used in South Africa: defined, 40; use of in Cape of Good Hope, 43; in Natal, 44-45; in Northern Rhodesia, 47; in Southern Rhodesia, 46-47
- Durban (Natal), differential system in, 45
- dwellings: construction of, compared numerically to marriages, in Australia, 21; number of as indicator of progress, 20-21
- East London (Cape of Good Hope), rates, 43
- Eastern Provinces (Can.), 76-78
- Emphyteusis, Law of, 163-67, 171

- enclaves of economic rent in U.S., 106-37
 Everett (Wash.), 136
Exemption of Improvements from Taxation in Canada and the United States (R. M. Haig), 61n.
- Fairhope Colony (Ala.), 108-15
Fairhope Courier, The, 110
 Fairhope Single Tax Corporation, 109
- farm improvements, exemption of:
 in Alberta, 68; in Manitoba, 67-68; in Saskatchewan, 68
- Fels, Joseph, 117
- feudalism, in ancient China, 183
- Fine, John S., 105
- Finkelstein, I. B., 118
- Fish Hoek (Cape of Good Hope), operates under differential system, 43
- flat rating, as used in South Africa, defined, 40
- Formosa, land-reform measures limited to regulation and reduction of rent, 188
- Fort Erie (Ont.), 77
- Free Acres (N.J.), 125-28
- Gatooma (Southern Rhodesia), adopted differential rating, 47
- Geiger, George, 198n.; cited, 199
- George, Henry, 35, 108, 109, 133, 167, 185, 186, 199
- George, Henry, III, 123
- George, Lloyd, 146
- Germany, 193-201
 Bodenreformers, 198-200
 Kommunalabgabengesetz, 194
 land-value increment taxes, 193-97; as means of raising revenue, 200; as means to force land speculators to contribute to community, 200; imperial, 196-97; local, 194-96
- Umsatzsteuer, land-increment tax, 194
- Weimar Constitution, 197-98
- Zuwachssteuer, 194-95, 196
- gold: royalties collected on by state in New South Wales, 15; in Transvaal government permits landowner certain rights, 45
- Goodwood (Cape of Good Hope), operates under differential system, 43
- Great Britain, 141-59
 Agriculture Act (1947), 154-55
 Conservative Party, 143, 146, 147, 148, 149, 150n., 151, 152, 153, 157, 158
 Development Charge, 155, 156, 158
 Labour Party, 147, 148, 149, 150n., 152, 153-54, 157, 158
 Liberal Party, 143, 146, 147, 150n.
- Lloyd George Finance Bill (1909-10), 144-47
- Local Government Act (1948), 154, 156-57, 158
- municipal tax reform, agitation for, 142-44, 152-54
- only occupied and used landed property is assessed, 142
- Snowden Finance Bill (1931), 148-50
- system of taxation in, 141-42
- Town and Country Planning Act (1947), 154, 155-56, 158
- unoccupied landed property exempt from taxation, 142
- ground rent: defined, 85; term not as common in U.S. as in England, 85; per cent taken through general property tax in U.S. (1951), 87
- Gwelo (Southern Rhodesia), adopted differential rating, 47

- Haig, Dr. Robert M., cited, 72, 75, 134n.
- Halidon (Me.), New England enclave, 130
- Hall, Bolton, donor of Free Acres, 125, 126
- Harvey Farm (Ardentown), 121
- Housing the Nation*, 18
- Houston (Tex.), campaign to change tax law, 134-35
- Hungary, 175-79
 agricultural lands have no market value, 179
 communism, adverse effects of on land reform, 178-79
 confiscation of land after World War II, 178
 land reform, need for, 175
 land tax in, history of, 175-79
 real estate, has little market value, 178
- Hutchinson, A. R., 18
- Illinois, proportion of land values to total assessed value of real estate, 84
- immigration, a factor in Canadian land boom, 70
- improvements: per land taxpayer, greater in land-value-rating states in Australia, 23; taxed in Canada after land boom as means of raising additional revenue, 73-74
- income tax, as source of state revenue in U.S., 81
- Indiana, proportion of land values to total assessed value of real estate, 84
- Johannesburg, real estate taxes levied wholly on land values, 42
- Justice Party (Denmark), organized to make land values principal source of tax revenue, 58
- Kenya, taxation survey, cited, 47
- Kiao-chan, land-increment taxation in, 200-1
- Kimberley (Cape of Good Hope), city taxes levied on land values, 43
- labor, high cost of as factor in increased assessed value of buildings in U.S., 84
- Labour Party (Great Britain), 147, 148, 149, 150n., 152, 153-54, 157, 158
- Lamas, Andrés, 167
- land: confiscation of in Hungary, 178; Danish fiscal policy regarding, 52; distribution of in ancient China, 183-85; leasing of in Capital Territory, 5-6; selling price of, influenced by taxes imposed on its value, 19; tax on tends to reduce selling value, 89; undeveloped, definition of (Queensland), 8; vacant, surtax on (Saskatchewan), 66. *See also* land reform; land speculation; land-value taxation
- Land and Income Tax Act of 1932 (Western Australia), 14
- land reform, need for in Hungary, 175
- land speculation: can land-value tax prevent?, 75; in Canada, 72-74; high land-value tax can curb, 76; natural development where population increases rapidly, 75
- Land Tax Act (Queensland), 7-8
- land-value increment tax: in Germany, 193-97; land rent not affected by, 193
- land-value taxation: can it stop land speculation?, 75; capital investments encouraged by,

- land-value taxation—(Cont'd)
 69; equality of opportunity, inherent in, 69; as factor in migration, 24; as factor in prosperity, 19-20; forces absentee landowners to contribute to progress of communities, 69; influence of on agricultural development, 20; influence of on home building, 20-22; influence on incomes of non-property owners, 23; not at fault in Canadian land boom, 74; as political issue in Denmark, 51; practical operation of in Denmark, 51; reasons for spread of system in Canada, 68-69; as social force in Canada, 69; has lowered price of land to legitimate users, 11; has forced underdeveloped land into use where needed, 11-12. *See also* individual countries
- Land Value Taxation in Canadian Local Government*, 61n.
- Land Value Taxation in Denmark* (K. J. Kristensen), 51n.
- land-value-taxing municipalities (South Africa) compared with total taxing units, 46
- Land Values Research Group (Melbourne), 18
- landed property, unoccupied, exempt from taxation (Great Britain), 39
- lead, royalties collected on by states in New South Wales, 15
- leasehold tenure established in New Zealand, 35
- Leases Ordinances of 1918-25 (Capital Territory), 5
- Liberal Party (Great Britain), 149, 150n.
- Livingstone (Northern Rhodesia), adopted differential rating, 47
- Lloyd George Finance Bill (1909-10), 144-47
- Local Government Act of 1919 (New South Wales), 15
- MacDonald, Ramsay, 147, 150, 151
- Magee, William A., 94, 96
- Manitoba, 61, 66-67
 Assessment Act (1918), made land values principal source of local revenue, 66-67
 exemption of improvements standardized in all organized communities, 67
 land-value tax, growth of, 61, 66-67
- Maritime Provinces (Can.), land, buildings assessed and taxed together at their full value, 78
- Martin, Frank, 117
- Massachusetts, proportion of land values to total assessed value of real estate, 84
- Melbourne (Australia), dwelling construction greater in land-value-rating districts, 22
 migration to land-value-rating states (Australia) greater, 24
 mineral land, provincial tax levied on (Alberta), 64
- Mombasa (Kenya), levies rates on land values only, 47
- Morris, William, 118
- motor-fuel tax, as source of state revenue in U.S., 81
- motor-vehicle tax, as source of state revenue in U.S., 81
- municipalities, defined, 141n.
- Nairobi (Kenya), levies rates on land values only, 47
- Natal, differential or flat-rate system may be used by municipalities, 44
- National Municipal Review*, 86

- New England enclaves, 128-32
weaknesses of, 131-32
- Newfoundland, annual rental-value system prevails to some extent, 78
- New Jersey, proportion of land values to total assessed value of real estate, 84
- New South Wales, 3, 4, 15-16
entire revenue derived from land-value tax, 4
Local Government Act (1919), 15
local land tax: how levied in shires and municipalities, 15; revenue from (1950), 16
rates, four kinds of, 15
royalties collected by on mineral lands, 15
state land tax levied only within unincorporated portion of western division, 15
- New York, 84, 90-92
building encouraged by removing tax (1920s), 90-92
proportion of land values to total assessed value of real estate, 84
- New Zealand, 27-36
capital-value-rating system, 32
exemptions allowed, 29-30
graduated land tax, 29
land tax, function of, 35
leasehold tenure established for unalienated Crown land, 35
local governments given right to levy local rates, 30-31
national land tax: based on unimproved value of all land, 28-29; divided into ordinary land tax and graduated land tax, 29; introduced (1891), 27
ordinary land tax, rate of, 29
poll, use of by ratepayers in adopting system of rating on unimproved value, 30-31
reform movement, 35
revenue from land-value tax (1952), 34
unimproved value, defined, 28
unimproved-value rating, dominant system, 32, 33
valuation of land determined by Valuation Dept., 27-28
- New Zealand League for the Taxation of Land Value, 36
- Núñez, Ignacio, 164
- Ohio, proportion of land values to total assessed value of real estate, 84
- oil leases, rentals, royalties, increased revenue from in Alberta, 64-65
- Ontario, land and buildings assessed and taxed at their full value, 77
- Orange Free State, municipalities empowered to transfer town taxes to land values, 44
- Parow (Cape of Good Hope), operates under differential system, 43
- Partido Liberal Georgista (Argentina), 168
- Partido Reformista (Argentina), 168
- Pastoriza, J. J., 134
- Pennsylvania, 93, 104
first state to provide plan for cities to tax improvement values at lower rate than land values, 93
third-class cities have optional privilege of taxing land values at higher rate than improvements, 104
- Pikler, Dr. Julius J., 175, 177
- Pittsburgh, Graded Tax Law, 94-95
achievements of, 98-103
effect on home owners, 101-3
how plan functions, 96-98

- polls. *See* rating polls
- Price, Will, founder of Arden, 116-19, 121, 123
- Progress and Poverty* (H. George), 108, 133, 167, 185.
- prosperity, relationship to land-value tax, 19-20
- Public Charges upon Land Values*, 18
- Pueblo (Col.), amendment of land-value taxation in, 135-36
- Quebec, land and buildings assessed separately, 78
- Queensland, 3, 4, 7-8
- Crown land: rents of set by Crown and Land Court, 7; also subject to land-value tax by local government, 7
- ground rent, more than half is taken through taxation, 19
- Land Administration Board, lessee and controller of 93½% of territory, 7
- Land Tax Act (1915-36), 7
- revenue: local, derived entirely from land values, 4; amount 1952-53, 8; state (1952-53), 8
- Que Que (Southern Rhodesia), adopted differential rating, 47
- rating: flat, 40
- differential, 40
- site, 40
- rating polls, use of by ratepayers in adopting rating system on unimproved property, 31, 46
- Regina (Saskatchewan), 70% exemption of improvements, 66
- rent charge: as applied in Delaware, 121; defined, 129
- Rhodesias, municipalities may differentiate in taxation between land and improvements, 46
- Rivadavia, Bernardino, 163, 164, 165, 171
- sales tax, as source of state revenue in U.S., 81
- Salisbury (Southern Rhodesia), tax rates, 46
- Sant Jordi, 120-21n.
- Saskatchewan, 65-66
- City Act (1908-9), 65
- exemption of improvements, stabilized in nearly all cities and towns, 66
- farm improvements, exemption of, 68
- first Canadian province to impose surtax on vacant land, 66
- hail insurance, provision for, 66
- land-value taxation, growth of, 61, 65
- Town Act (1910-11), 65-66
- Village Act (1908-9), 66
- Scheftel, Yetta, 71n.; cited, 74, 75, 194n., 197
- Scranton (Pa.), improvement values taxed at lower rate than land values, 93, 96, 103-4
- Seattle (Wash.), 136-37
- Shakerton (Mass.), New England enclave, 130
- silver, royalties collected on (New South Wales), 15
- site rating, as used in South Africa, defined, 40
- Snowden, Philip, 147, 149, 150, 151
- Snowden Finance Bill (1930), 148-49, 153
- Snowden Land-Value Act, repeal of, 150-51
- South Africa, Union of, 39-47
- differential rating, defined, 40
- land-value-taxing municipalities compared with total taxing units, 46
- municipal revenue, methods of raising, 40
- rating polls, 46
- site rating, defined, 40

- taxation on capital value of real estate universally applied, 39
 taxation system compared to U.S., 39-40
- South Australia**, 3, 4, 8-12, 18
 federal land tax, repeal of, 9
 land-value taxation as factor in forcing underdeveloped land into use where needed, 11-12; tendency of, to spread, 18
 local land tax, provision for rating, 10-12
 state land tax, 8-9
 Taxation Act, 8
 taxing of land values is optional, 4
 total land tax collected by state (1952-53), 10
- Stein, A. C.**, 94
- Stephens, Donald**, 123
- Stephens, Frank**, founder of Arden, 116-19, 121, 123
- Sun Yat-sen**, 183, 185, 187; quoted on land-value tax, 186
- Sydney (Australia)**, rating of land values in, 15
- Szechwan (China)**, exploitation by warlords, 186-87
- Tahanto (Mass.)**, New England enclave, 130
- Taiwan**. *See* Formosa
- Tasmania**, 3, 4, 16-18, 19, 20, 21, 22, 24
 annual-value rating is only system used, 18
 revenue from state land tax (1952-53), 16
 state tax levied on unimproved value of all land, 16
 taxation, weight of, on land values, 19
 taxing of land values is optional, 4
- Taxation of Land Value* (Y. Scheftel), 71n., 74
- taxes, other than property, as sources of revenue in U.S., 81
- Tener, John K.**, 94
- Thebarton (South Australia)**, development of, under land-value rating, 12
- Three Ardens**, 116-24
- Three Principles of the People* (Sun Yat-sen), 183, 185
- Transvaal**, 35, 40-43
 Agricultural Holdings Act, 43
 land-value tax, as levied by municipalities, 42
 partial exemption of farmland, 42
 site value, defined, 41
 state has sole right to mine for gold, 45
- Trapelo (Mass.)**, New England enclave, 130
- Unearned Increment Tax (Alberta)**, 64
- unimproved-value rating, compared with annual-value rating in Australia, 18-19
- United Farmers of Ontario**, 77n.
- United States**, 81-115
 buildings, increased assessed value of, due largely to high cost of materials and labor, 84
 efforts to change tax laws, 133-37
 general property tax no longer sole support of state and local governments, 81
 ground rent: compared with England, 85; percentage taken through general property tax (1951), 87
 Pennsylvania, 93-105
 per capita levies on general property (1860-1941), 83
 proportion of land values to total assessed value, 83-84
 separate assessment for value of land and of improvements recommended, 83

- United States—(Cont'd)
 single-tax colonies in, 106-37
 sources of revenue for states, 81-82
- Victoria, 3, 4, 12-14
 dwellings, increase in, in land-value rating districts, 22
 exemptions, provisions for in state land tax, 13
 land-value rating by local governments, 13
 local land tax, 13
 revenue from state land tax (1951-52), 13
 state land tax, 13
 taxing of land values is optional, 4
- Waldauer, A. D., 121n.
 Ware, Hamilton D., 118, 123
- Warren, Fiske, 116, 120-21, 124, 128, 129, 130, 132
 Weimar Constitution (Germany), 197-98
 Western Australia, 3, 14, 17, 18, 19, 20, 21
 land-value tax levied by majority of local taxing units, 4
 local land tax, 14
 revenue from state land tax (1952), 14
 road-district revenue (1949), 14
 state land tax, 14
 Whyalla Town Commission (South Australia), 11
 wild lands, how taxed in British Columbia, 62
 Zinc, royalties collected on by state in New South Wales, 15