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## COMMENT

As indicated in the International Conference report (p. 9), there was disagreement over the wording of the Georgist proposal as "an annual tax on the value of land." Many contend that this does not properly state our aims.

It is true that as a statement of goals, "land value taxation" is inadequate. The Georgist reform does aim at the collection of the full rent of land by society, along with the abolition of all taxes on labor, industry and trade. It is a question that needs sorting out, as I think Henry George already did in Progress and Poverty. His basic remedy was "We must make land common property." In working out a method, he said: "It is not necessary to confiscate land; it is only necessary to confiscate rent." At this point, virtually all Georgists concur.

But George went on to say that we need only make some changes in taxation, and he proposed to "appropriate rent by taxation." Finally, dealing with other taxes, he "put the proposition into practical form by proposing - To abolish all taxation save that upon land values."

These last two forms of George's remedy led to the movement for land value taxation - but they raise some Georgist hackles. "It is not a tax," say some, "and people dislike taxes, so let us not inaccurately call it a tax." George's final proposition raises further objections: "Land values are fictitious values based on monopoly; they will disappear when the full rent is collected."

These objections have merit - although I believe it is risky to presuppose what ultimate results may be. But I think it is a matter of presentation, of what should be said under what circumstances. A student of <u>Progress and Poverty</u> can follow George's build-up and thus each step is seen in its proper perspective.

A briefer presentation depends on the aim. A statement of principle should go deeper than "land value taxation." But it should not therefore be dismissed altogether; land value taxation is a viable method that can be used to start the process, "without jar or shock," as George says.

It is true that people don't like taxes; but even less do they like not being able to "own" their land. In the Bronx recently, a group of 225 homeowners fought for 40 years to gain title to the land under their houses - they owned the houses but not the land, which was leased from New York City. The city has finally sold them the land and they are happy. They are more willing to pay the city "taxes" on their land than a "rent." (What about "common property"? George's remedy really allows for "conditional private property" - conditional on payment of the rent, or the tax, or what you will.)

No need for so much introspection as to the right words; we need only look at actual situations. Look, too, at the kind of things that impress legislators (Pittsburgh Conference report, p. 3). Suit the statement to the situation.

R.C.

This issue concentrates on Conference reports. We are holding some articles for the next (Winter) issue.

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