

By MILLY CLAPP (Mount Vernon, Iowa)

Henry George believed that the principal tax should be derived from the value of land, since land is the common mother from which all life has sprung. A Georgist tax restructuring calls for the rentable value of land as the annual land value tax; no taxes on wages or on labor-produced property.

Land Monopolists and land speculators have always opposed Land Value Taxation. Their unjust practices have brought great hardship to many parts of the world, and vast waste of natural resources, especially forests.

Since human beings owe their existence to a 6-inch layer of topsoil and the fact that it rains - and because of the present crucial ecological deterioration - agricultural land is a special consideration, and must always be so treated, biological methods gradually replacing synthetic, and personal stewardship replacing absentee and corporate farm ownership, through LVT rewards and penalties.

The private environmental organizations have heroic accomplishments to their credit, and the Environmental Protection Agency has (until the present Administration) tried to carry out the mandates of Congress. There is a crucial need for a built-in enforcement mechanism, if we are to rescue, regenerate and protect the life-support chains of this planet. LVT could furnish such a mechanism.

As the surveyors and recorders of land, the counties would record ecological requirements along with LVT, non-compliance to be penalized by an appropriate tax increase. The legislative bodies would determine apportionment of LVT for federal, state and local amounts, based on preceding and proposed budgets.

Obviously, implementation of Georgist economics and assured enforcement of ecological imperatives would involve a very comprehensive set of revisions. However, no other plans have offered the homeless and the jobless a tax structure geared to equality of opportunity, and no other plans have assured action on the most dire of environmental dangers. These goals are achievable, by the specifics being honestly and expertly administered.

Not just in our nation, but coordinated international efforts are needed toward restoring the eco-system which has been breaking down.