

A UNIFORM SITE TAX SYSTEM

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Congratulations to the Pennsylvanians in achieving increases in site taxation and the reduction in taxation on buildings in a number of cities and towns!

When the ratio of site-tax to building-tax gets to 5:1, the step to completely untax buildings is most attractive and clearly attainable. The attractiveness lies in the need for only one valuation instead of two, and by removing the most difficult and expensive one. This gain is in addition to the justice and economic incentive of site taxation as opposed to taxing improvements. If it is not done already, a further step should be to have all the land valuation done by one state authority. This gives a further increase in efficiency by having a single continuing expert authority in place of a number of small ones. This is a case where there are gains in centralisation. This system works well in Australian states, whereas there were some anomalies and unsatisfactory valuations in states which at one time allowed each municipality to appoint its own values.

Every effort should be made to have the laws instructing the valuer to insist that the valuation is of the full reasonable market price at the given date and not some percentage of it. Further, valuations should be made at 2-year intervals - we have nearly achieved that in New South Wales. And lastly, valuations of all sites should be available for the public to scrutinise. A valuation system over a whole state then allows the application of a uniform site tax on all sites. This can well be done by the state imposing levies which are billed with and collected with the municipal site rates. This then is an almost costless collection and assessing method, which is used successfully in New South Wales (with the aid of computers).

SLOAN WILSON, author of best-selling books (The Man in the Gray Flannel Suit, Summer Place), was a guest speaker at a Henry George banquet some years ago where he expressed the idea of writing a novel on the Henry George philosophy. However, his latest book, Ice Brothers (also successful), is about World War II. Robert Clancy wrote him about it, and he replied, "I don't know what happened to my idea of a novel on the Henry George philosophy... Perhaps I decided that a novel should revolve around individual characters, not an economic philosophy." In reply, Mr. Clancy wrote that Tolstoy managed to do both. Maybe Mr. Wilson's next novel?...