

not been done in the case of the ejidos, or else the plots are uneconomically small. But fragmentation of landownership is not necessary under land value taxation. However, the tax must be assessed according to the economic value of the land, not its sales price. And further, improvements must be relieved of taxation. When this is done, title to the land can be retained by the owner without harm to the community.

Taxes on land values to the extent

of the full economic rent will eliminate the vicious speculation in land, and prevent the increment in land values going to private owners as unearned income. Taxes on improvements stifle industry. These economic axioms are valid for any country, including, as Georgists sorrowfully know, the U.S.

*The Mexican-American Bulletin is available at Apartado Postal No. 15049, Mexico 15, D.F., Mexico from the editor Señor Hugo Salinas Price. There is no charge.

Jamaican Revaluation to Continue

THE revaluation of land in Jamaica, West Indies, which was described in detail in the October, 1960, HGN, was proceeding steadily through the Island's 14 parishes, with the first six having been completed, when in 1962, it was abandoned owing to the defeat of the People's National Party.

According to encouraging news in the Jamaica Gleaner, this revaluation program, based on taxing the unimproved value of land, is to be resumed under direction of the Ministry of Agriculture and Lands. It will begin in St. Elizabeth, the parish where it was left incomplete when the new party came into power.

Several instances of inequality in the proportion of taxation were brought to the attention of the authorities as the program got under way, but the government recognizes that no system of taxation has yet been devised which will satisfy everyone and cause hardship to none. Many complaints arising from imposition of the unimproved-value tax were thought to have been due to a lack of knowledge on the part of the taxpayers of the provisions

of a relief law which would have served their purposes.

This Land Taxation Relief Law is due to expire in 1969, but may become permanent with a provision that at any time after a valuation period taxpayers would have the right of appeal for relief. Taxpayers who had not appealed previously would be allowed an extended period of six months in which to apply.

This would mean that any relief granted would apply to the current valuation roll and when a new valuation was compiled the situation would be reviewed so that taxpayers could benefit from any change in their circumstances.

It has been recognized that such corporate communities as the popular Kingston resort area will present peculiar difficulties. Therefore sample valuations will be made in urban areas to provide information on the basis of which a special formula can be worked out for the glamorous shore areas. But while the government has decided that this revaluation should be resumed, the whole program must await staff reinforcements and qualified assessors.