

Johannesburg from the Air



Johannesburg (S. A.) has a population slightly larger than Jersey City and somewhat smaller than Newark, yet an airplane view of that city shows an expanse of modern, improved buildings very unlike the apathetic appearance of Jersey City, Newark, or other American cities of similar size.

This is explained by the fact that building and beautification are encouraged by exempting buildings from taxation, all public revenue being derived from a tax on land (site) value alone; a system of municipal taxation which has been general throughout Austria, New Zealand and Africa for several years.

American cities can be similarly improved if their citizens and city officials can be made to realize that when taxes are shifted

from buildings to all site values, obsolete and "taxpayer" structures give way to modern improvements, increasing employment in the building industry and resulting in better buildings.