

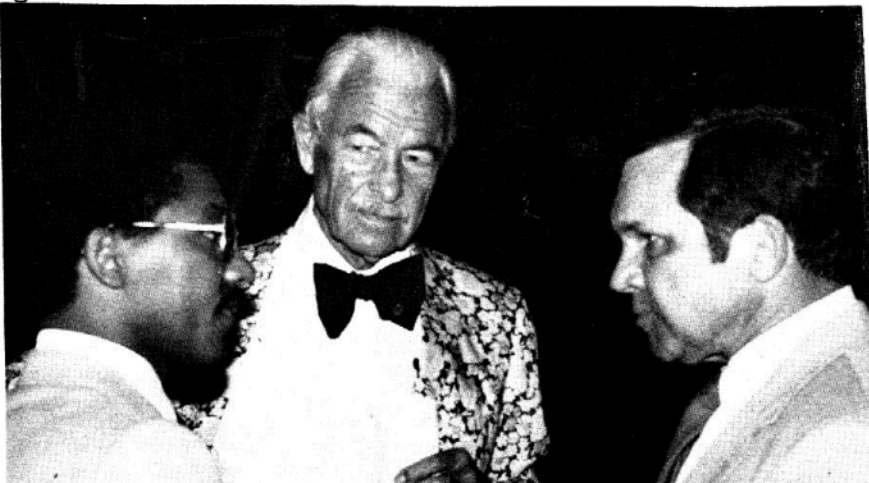
The first part of the conference was a training session at the Office of the National Cadaster. Archibald Woodruff, Mr. Woolery, Sein Lin, Daniel Holland and Martin Miller of the Lincoln Institute, along with the Henry George School delegation, met with Cadaster officials and proclaimed that the current inventory on land by the Office was very successful in providing a sound and accurate basis for a land tax.

During the conference, the Dominican Congress tabled a proposal to tax urban property only, with land at 2% and improvements at 1% of their values. Most of the conferees agreed that a single tax rate for land only, both urban and rural, would be a more equitable and economically efficient tax measure. A proposal to analyse the implications and consequences of a pure land tax was left for consideration at the highest levels of the Dominican government. Support for the measure was expressed by the officials present.

Mr. Lin and Mr. Woodruff presented the history of full value taxation in Taiwan as a successful model of implementation for the Dominican officials to study. In Taiwan, land value, increments, and vacant land are taxed specially. However, the major difference between the Dominican Republic and Taiwan is that less than .5% of the population owns 35% of the land, in the Dominican Republic, while there is a narrower gap between the wealthiest and poorest in the country in Taiwan.

Oliver St. Claire Ridsen, chief of the Land Appraisal Office of Jamaica, presented the history of land taxation in his nearby Caribbean country, along with its problems and benefits. He pointed out the significance of keeping the tax free from special measures demanded by different political pressure groups.

The conference was featured on the front pages of the major daily newspapers, on radio and television, and was well attended during both of the day-long sessions. A luncheon honoring the Americans who attended ended the conference, with Mr. Nix proclaiming that the Henry George School in Santo Domingo is now the "Number One" extension among the schools.



3 Lancaster Greene with HGS President Paul S. Nix, Jr. and Asst. Director in Santo Domingo, Ismael Reyes.

A proposal prepared by the Center for Local Tax Research to demonstrate the effects of land value taxation in the Dominican Republic was presented to key officials for review during the land tax conference in Santo Domingo in January.

The authors of the proposal state at the outset that although there is no land tax in the Dominican Republic or a specific means of collecting one, there is a growing capacity, through the National Cadaster Office, to identify and evaluate the land.

A tax on land values must be authorized by legislation and is bound to be the subject of intense political debate. An early target for this proposal would be a) a projection of the total revenue that could be raised from a land tax of varying rates and b) some indication of the initial impact of this tax on different levels of taxpayers.

The proposal's main hypothesis is that information on how much revenue will be collected and who will pay will be, on the

Polly Roberts Speaks at CGO

Continued from page 3

Polly Roberts, past President of the Henry George School in San Francisco presented a paper based on her doctoral dissertation, "Consequences and Causes of Unequal Distribution of Wealth", at a meeting sponsored by the Council of Georgist Organizations, in New York.

Ms. Roberts pointed out some of the major differences between poor and rich people in her presentation. "Where richer and poor people occupy similar land, richer people improve it less", she said. The richer people get more production per worker on their land, even though they use fewer workers, and use the land less intensively.

The choice of land richer people prefer, tends to be prime agricultural land which appreciates in value. They often do not buy land like slums, but buy land on the edge of growing cities, or in the central business district.

Another important difference is that richer people are more future-oriented, and tend to sacrifice proportionally more for future benefits. This orientation allows these families to maintain their wealth from generation to generation; while the present orientation of poorer families similarly maintains poverty.

Ms. Roberts has had extensive experience in the field of economics, and particularly in land taxation. In 1970, following her graduation from Radcliffe, she worked on two Ralph Nader studies, one on the U.S. Dept of Agriculture and the other on land use in California. She served as HGS President in San Francisco in 1975, and organized a conference, "Urban Growth: Up or Out?", together with the Sierra Club and the sponsorship of the Association of Bay Area Governments. She has been a doctoral candidate in economics at the University of California at Berkeley since 1972. She now resides in New York.

Earth Day Conference

The Council of Georgist Organizations is sponsoring a one-day seminar, "The Economics of Peace: An Earth Day Conference", on Saturday, March 21, 1981, from 9:30 a.m.-7:30 p.m. at the Henry George School in New York.

According to Mark Sullivan, Council Secretary, participating groups include the New World Alliance, the Henry George School and the Institute, SANE, and Students for a Libertarian Society.

A full report on the conference will appear in a forthcoming issue of HGN. The public is invited to attend. For further information, contact Mr. Sullivan at the school.

whole, very attractive for those who receive the benefit of government programs and in large measure to those who must support them.

While new taxes are in themselves seldom popular, the projected revenue of the land value tax could be the subject of positive national discussion as to expenditure choices. It is clear in the proposal that infrastructure development, both urban and rural, would be a natural avenue for such expenditures, returning to the land the enhancement of its value, thus improving the revenue stream as a constantly growing source.

Three levels of the project are outlined in the proposal. The first would examine the implementation of the new tax and the utilization of the newly generated revenues. The second level would entail a complete estimation of land value by class and location of property, which would provide aggregate analyses of the effects of land value taxation on urban and rural, manufacturing, commercial and natural resource

Continued on page 8

sectors and the various types of residential properties. The third and final level of the project would be the process of land valuation itself, a parcel by parcel identification and valuation of all the land in the country, public and private, and both individual and geographic community burdens in taxation under the new system. The project would be completed within two years, with the acceptance of the system of land valuation and the taxation of it the final step.



School sign hanging above building in Santo Domingo

Henry George School of Social Science
5 East 44 Street
New York, NY 10017

Address correction requested

Jacob Himmelstein
22 W. Airy Street
Norristown, PA 19401

FIRST CLASS