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Mason Gaffney, Who Argued for Taxing Only Land, Dies at 96

By David Cay Johnston

He was at the forefront of a tax-policy movement based on the ideas of Henry George, which helped spark the Progressive movement in the 19th century.

As Mason Gaffney bicycled to a Boy Scout meeting in 1940, a chauffeur-driven car clipped him, leaving him with injuries that kept him bedridden for months. During his convalescence his mother, appreciating his restless intellectual curiosity, gave him books to read, including complex tax policy textbooks in which he learned about Henry George, whose late-19th-century ideas helped sparked the Progressive movement.

The young Mr. Gaffney recovered; graduated from New Trier High School in Winnetka, Ill., in 1941 as his class valedictorian (he was also an Eagle Scout); and went on to become an academic economist who for decades led the Georgist movement, which promotes taxing only land as the most effective, efficient and environmentally sound way to finance government.

Professor Gaffney died at 96 on July 16 at Loma Linda University Medical Center, not far from the University of California, Riverside, where he taught economics for 37 years. His son Stuart confirmed the death.

Taxing land is less intrusive than taxing income or estates, Professor Gaffney taught, drawing on Henry George's influential 1879 book, "Progress and Poverty: An Inquiry Into the Cause of Industrial Depressions and of Increase of Want With Increase of Wealth: The Remedy," reportedly the best-selling popular book in America in the 1890s.

Professor Gaffney and other Georgists maintained that taxing land, but not buildings, would encourage property owners to erect high-quality structures and improve existing ones. The property-tax system in place today imposes more taxes when a room is added to a home or when a commercial space is spruced up.

Land-value taxes, Professor Gaffney maintained, discourage landowners from leaving plots bare in urban areas and at the same time discourage urban sprawl. And he noted that while the value of capital can be manipulated and both capital and labor can be

moved, land is immobile.

“To some people all taxes are equally terrible,” Professor Gaffney wrote in a 20-page paper summarizing his economic theories. But, he contended, land-value taxes are relatively virtuous and far less intrusive than income taxes.

“Land yields an economic surplus,” he wrote. “It dawns on some as quickly as a bursting tropical daybreak, and on others more like a boreal twilight, that a surplus may be taxed, and that the property tax on land garners that social surplus for the public treasury without impairing any functional private economic incentive. It may, indeed, often sharpen incentives.”

The idea that land creates a natural economic surplus that can be taxed with minimal economic damage has drawn supporters from across the political spectrum.

Winston Churchill declared in 1910 that the “land monopoly is not the only monopoly, but it is by far the greatest of monopolies — it is a perpetual monopoly, and it is the mother of all other forms of monopoly.”

The economist Milton Friedman, another conservative, called the land-value tax “the least bad tax.”

And Tony Blair, the former British prime minister and Labour Party leader, urged a land-only tax as a “fairer and more rational system of property taxation.”

The idea has never been widely embraced by lawmakers, though. Only about 20 communities in Pennsylvania impose a version of the land-value tax concept. It has also been applied in parts of Australia and Taiwan.

Published in 2013, “The Mason Gaffney Reader” compiled 21 of Professor Gaffney’s essays on economics.

Merrill Mason Gaffney, who was known as Mase, was born on Oct. 18, 1923, in White Plains, N.Y. His father, Matthew Page Gaffney Sr., later became a superintendent of the New Trier Township Schools and a Harvard education professor. His mother, Laura Clarke Gaffney, worked for the United States Children’s Bureau in Washington and was later active in the national League of Women Voters. Both parents held to Christian values of social concern and imbued their son with them.

Mason Gaffney enrolled at Harvard University in 1941. Drafted in 1944, he was commissioned a lieutenant in the Army Air Forces and served in radio communications in New Guinea and the Philippines until 1946.

Returning to civilian life, he transferred to Reed College in Oregon to complete his bachelor's degree, unhappy that his professors at Harvard knew little of Henry George's work. He then moved to the University of California, Berkeley, to get his doctorate.

At Berkeley, he argued that land should be treated as a common treasure that should be heavily taxed. Such taxation, he maintained, would lift all other tax burdens on private enterprise so that businesses could be efficient and flourish. But he quickly encountered opposition to those ideas.

"If anyone had ever read the Bible, they would pick these ideas up," he told the Portland journalist Mamie Stevenson in 2018 in [an article in Reed Magazine](#), a publication of his alma mater. This was, Ms. Stevenson observed, "not a popular opinion at Berkeley."

"He was attacked," she wrote, "both by students who held his religious views in contempt and by McCarthyites who sought to have him expelled after he penned an article that argued for a more equitable redistribution of the land."

In 1969, Professor Gaffney became an economics researcher for an environmental organization, Resources for the Future, in Washington. Four years later he helped found the British Columbia Institute for Economic Policy Analysis in Vancouver, where he worked on sustainable logging.

He was the author or co-author of a number of books, including "New Life in Old Cities: Georgist Policies and Population Growth" (2007), "Beyond Brexit: The Blueprint" (2016) and the essay collections "After the Crash: Designing a Depression-Free Economy" (2009) and "The Mason Gaffney Reader: Essays on Solving the Unsolvable" (2013).

His marriage to Estelle Lau in 1952 ended in divorce in 1968. (She died last year.) In 1973 he married Ruth Letitia Atwood, known as Tish, who died in 2017. He is survived by three daughters, Ann Gaffney Shores, Laura Atwood Gaffney and Patricia Mason Gaffney; three sons, Bradford, Stuart and Matthew; and a granddaughter. He lived in Redlands, Calif.

After earning his doctorate, Professor Gaffney taught at the University of Oregon; the University of California, Berkeley; North Carolina State University; the University of Missouri; and the University of Wisconsin-Milwaukee.

He started teaching at the University of California, Riverside, in 1976. He once said in an interview that as he was about to turn 65 he was pressured to retire. He refused, he said, and was told he had to teach Econ 101.

“I was delighted,” he said. “I got a chance to indoctrinate students about economic theories so they weren’t stunted by the standard neoclassical texts.”

He retired in 2013, at 89.