

THE TAXING OF UNOCCUPIED LAND IN TOWN AND COUNTRY.

The proper way to rate unoccupied land is as part of a general measure for the rating of all land values, and it cannot otherwise be done effectively. To tax vacant sites as such is neither practicable nor logical, and even if it were the effect for good could not be great.

First, as to its practicableness, how are we to define "unoccupied land?" Is a valuable urban building site, which is only used for some very inferior purpose such as a market garden or woodyard, to be defined as "unoccupied?" Surely not. But if not, then all such lands would escape the tax only levied on vacant sites, notwithstanding the fact that it is precisely such lands which must be pressed into better use. Moreover, a tax on vacant sites alone would not put an end to land speculation. It would only induce owners of valuable vacant sites to put them to some inferior make-believe use while the "ripening" process was proceeding. They would thus escape the tax, and the land speculator would continue to flourish at the communities expense.

The tax on vacant sites would thus be easy of evasion, and would therefore yield little or no revenue for the "unoccupied" land would disappear and its place be taken by land put to inferior use as a mere blind or pretence. The owner would in his own good season walk off with the unearned increment just as he does now, for he would put the land to inferior use till he could get the price demanded for a feu or building lease and thus escape contribution to the rates.

Moreover, if we have any regard for consistency we cannot confine the tax or rate to unoccupied land. For the land is either the landlord's or it is the people's. If we grant that it is the landlord's then must we also grant that they are within their rights in holding it idle or doing with it otherwise as they will, just as we concede to individuals the right to keep unused what their labour has produced. If, on the other hand, the land belongs to the whole people then the people have a right to its economic value, whether the landlord lets it lie idle or not. In other words, the community is entitled to the value of all lands whether used or not.

Considerations like these drive us to admit that the true line of advance is to tax all land values with a view to one day abolishing all present taxes on industry. The principle underlying this wider movement is that land values are public property, because they owe their existence to the public presence and expenditure. It is therefore manifestly unfair to the public that by far the greater part of valuable land should escape contribution to the rates on the plea that owners are putting it to use, though this is precisely what would happen with a mere tax on vacant sites. If it

be objected that we want to get at vacant sites alone, and that to tax other land values would be to discourage improvements, it may be answered that the contrary would be the case for the fact that they would no longer be subject to taxation on their improvements, as they now are, would provide a stimulus to owners to develop their lands.

Per contra, with a tax on vacant sites alone, this stimulus of exempting improvements from rates could not operate, for the sum raised from unoccupied lands could never be large enough to provide a substitute for existing rates and taxes on improvements. None the less, the abolition of burdens on improvements is an aim second only in importance to the destruction of land monopoly itself.

Those considerations lead to the conclusion that the mere rating of unoccupied land could not have the beneficial effects of the wider measures for taxing land values. The latter would—

- (a) Destroy the land monopoly.
- (b) Force all land, whether vacant or not, to its most productive use.
- (c) Provide a just and scientific basis of taxation.
- (d) Enable us to abolish the present rates and taxes on buildings and trade.

Occupying its proper place as part of this measure, the rating of unoccupied sites will be both necessary and useful; taken alone, it could in practice accomplish little or nothing.

W. R. LESTER.

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